

NAVY MEDICAL CARE STUDY
PLANNING AND PROGRAMMING
APPENDICES
Phase II

WITHDRAWN
COLLECTION
DAND-MEDICAL
Library
Office of Naval Research
The Pentagon
Washington, D. C. 20310

NAVY MEDICAL CARE STUDY
PLANNING AND PROGRAMMING
APPENDICES

Phase II

BY

JOHN J. WAGGONER
KEN W. McCARTY

AUGUST 1974

THE CONSULTING DIVISION
BOEING COMPUTER SERVICES, INC.
505 BAKER BOULEVARD
SEATTLE, WASHINGTON 98188

Reproduction in whole or in part is
permitted for any purpose of the
United States Government.

This work was conducted for the
Office of Naval Research under our
Contract Number N0014-73-C-0341,
and our Contract Authority Identifi-
cation number NRQ462-57.

BOOK 00000015505



ARMED FORCES MEDICAL LIBRARY

NAVY Medical File
#89
Copy #2

**NAVY MEDICAL CARE STUDY
PLANNING AND PROGRAMMING
APPENDICES**

**BY
JOHN J. WAGGONER
KEN W. McCARTY**

AUGUST 1974

**THE CONSULTING DIVISION
BOEING COMPUTER SERVICES, INC.
505 BAKER BOULEVARD
SEATTLE, WASHINGTON 98188**

**Reproduction in whole or in part is
permitted for any purpose of the
United States Government.**

**This work was conducted for the
Office of Naval Research under our
Contract Number N0014-73-C-0341,
and our Contract Authority Identifi-
cation number NRQ462-57.**

UNCLASSIFIED

SECURITY CLASSIFICATION OF THIS PAGE (When Data Entered)

REPORT DOCUMENTATION PAGE		READ INSTRUCTIONS BEFORE COMPLETING FORM
1. REPORT NUMBER	2. GOVT ACCESSION NO.	3. RECIPIENT'S CATALOG NUMBER
4. TITLE (and Subtitle) NAVY MEDICAL CARE STUDY PLANNING AND PROGRAMMING APPENDICES		5. TYPE OF REPORT & PERIOD COVERED FINAL AUGUST 1974
		6. PERFORMING ORG. REPORT NUMBER
7. AUTHOR(s) JOHN J. WAGGONER AND KEN W. McCARTY		8. CONTRACT OR GRANT NUMBER(s) N0014-73-C-0341 NRQ462-57
9. PERFORMING ORGANIZATION NAME AND ADDRESS THE CONSULTING DIVISION BOEING COMPUTER SERVICES, INC. 505 BAKER BOULEVARD SEATTLE, WASHINGTON 98188		10. PROGRAM ELEMENT, PROJECT, TASK AREA & WORK UNIT NUMBERS
11. CONTROLLING OFFICE NAME AND ADDRESS OFFICE OF NAVAL RESEARCH		12. REPORT DATE AUGUST 1974
		13. NUMBER OF PAGES 124
14. MONITORING AGENCY NAME & ADDRESS (if different from Controlling Office)		15. SECURITY CLASS. (of this report) UNCLASSIFIED
		15a. DECLASSIFICATION/DOWNGRADING SCHEDULE
16. DISTRIBUTION STATEMENT (of this Report)		
17. DISTRIBUTION STATEMENT (of the abstract entered in Block 20, if different from Report) DISTRIBUTION OF THIS DOCUMENT IS UNLIMITED		
18. SUPPLEMENTARY NOTES		
19. KEY WORDS (Continue on reverse side if necessary and identify by block number) * MILITARY MEDICINE - NAVY MEDICINE - CHAMPUS - ECONOMIC ANALYSIS - PLANNING - BUDGETING - COST ANALYSIS - MARGINAL COST - REGRESSION ANALYSIS		
20. ABSTRACT (Continue on reverse side if necessary and identify by block number) THE RELATIONSHIP BETWEEN THE SIZE AND COMPOSITION OF BENEFICIARY POPULATIONS AND OUTPUT LEVELS IS ANALYZED IN DETAIL. THE RESULTS INDICATE THAT WORKLOAD PRO- JECTIONS CAN ACCURATELY BE MADE BASED ON THE SIZE AND GROWTH OF DIFFERENT POPULATION SEGMENTS. FURTHER COST ANALYSIS IS PERFORMED TO DETERMINE THE TOTAL AND MARGINAL COSTS OF MEDICAL CARE APPLICABLE TO VARIOUS PROGRAM ELEMENTS AND APPROPRIATION CATEGORIES.		

CONTENTS

	<u>Page</u>
Appendix A	1
Explanation of Analytical Techniques Used to Quantify Cost Behavior	
1. Regression Analysis	1
2. Cost Behavior Models Used In This Report	3
3. Data Sources	6
4. Results and Interpretation	7
Appendix B	10
Navy Health Care Beneficiary Populations	
1. Introduction	10
2. Description of Data and Sources	11
3. Summary of Population Data	14
4. Likely Influence of AVF	21
Appendix C	27
Cost of Retirement	
Appendix D	37
Bumed's Expense Operating Budget Structure	
Appendix E	65
EOB Expense Data By WIC and Cost Center	
Appendix F	111
Expense By Program Element UIC and Appropriation Category Quarters 1 Through 3, FY 1974	

LIST OF TABLES

	<u>Page</u>
Table A-1 Regression Analysis Results - Inpatient Care	8
Table B-1 Population Data	12
Table B-6 Navy and Marine Corps Health Care Beneficiary Populations, 1963-1964 Annual Average, 1969	22
Table B-7 Navy and Marine Corps Health Care Beneficiary Populations, 1963-1974 Annual Average, 1970	23
Table B-8 Navy and Marine Corps Health Care Beneficiary Population, 1963-1974 Annual Average, 1971	24
Table B-9 Navy and Marine Corps Health Care Beneficiary Population, 1963-1974 Annual Average, 1972	25
Table B-10 Navy and Marine Corps Health Care Beneficiary Population, 1963-1974 Annual Average, 1973	26
Table C-2 Age - Earning Cycle, Base Pay	32
Table D-1 Bumed Expense Operating Budget	38
Table D-2 Bumed EOB Activities	41
Table D-3 EOB Cost Centers	45
Table D-4 Bumed EOB Quarterly Cost Report	46
Table D-5 Possible Mapping of Cost Accounts to Cost Centers	47
Table D-6 Cost Account Detail	58
Table D-7 Contents Listed By Functional Category	61
Table D-8 Outputs Listed By Cost Account	63
Table E-1 Cost Centers	67
Table E-2 Expenses of Each UIC	68
Table E-3 Expenses By Cost Center	90
Table E-4 Adjusted Cost Center Data	106
Table F-1 Summary - Expense By Program Element	112
Table F-2 Expense By Program Element	120
Table F-3 Program Elements	124

LIST OF FIGURES

		<u>Page</u>
Figure B-2	U.S. Navy Ratio of Dependents to Active Duty Personnel	15
Figure B-3	Comparison of Active Duty and Retired Navy and Marine Corps Personnel	18
Figure B-4	Age Distribution, Navy Personnel	19
Figure B-5	Composition of Active Duty Navy By Selected Age Groups	20
Figure C-1	Retirement Cost Calculation	29

APPENDIX A

EXPLANATION OF ANALYTICAL TECHNIQUE USED TO QUANTIFY COST BEHAVIOR

Estimates of various cost and quantity relationships are presented in Chapter 3.0 of this report. These estimates were arrived at using a common statistical technique known as regression analysis. This appendix describes the regression analysis technique in general terms and discusses in greater detail the specific applications and results presented in Chapter 3.0.

1. Regression Analysis

Regression analysis is a statistical technique used to estimate the empirical characteristics of relationships between variables. To use regression analysis, the researcher must first specify a model that postulates a causal relationship between a dependent variable and one or more independent variables. The independent (or explanatory) variables are postulated to cause changes in the magnitude of the dependent variable. Regression analysis provides the estimates that quantify this relationship once its explicit form has been specified.

The mathematical procedures by which regression analysis operates are varied, but the most commonly used procedure is the "least squares" technique. According to this technique, values of parameters of the relationship are chosen that cause the estimated relationship to produce estimates of the dependent variable satisfying the criterion of "least squares". In other words, these values are chosen to minimize the sum of the squared differences between estimated and observed values of the dependent variable. In terms of a simple two-dimensional diagram, containing a scatter of points

depicting paired variable values, this criterion is equivalent to drawing a line through the points so that the sum of the squared distances between points and the line is minimized. It is assumed in this type of analysis that the only reasons points do not lie on the line are the effect of some random "shock" or error component which disturbs the relationship, errors in measurement of the dependent variable, or approximation of the specified function from the two functions form.

Since the researcher is constrained to explicit forms of relationships between variables which can be expressed mathematically, any specific regression technique almost certainly involves some degree of approximation to the true relationship that may be said to exist between the variables. However, there are statistical measurements that can be used to tell, first, how good the overall approximation is, and second, how much confidence can be placed in estimates of the individual parameters or characteristics of the relationship. The squared multiple correlation coefficient, by convention denoted as R^2 , measures the variation explained by the estimated regression relationship as a percentage of total variation in the dependent variable. Clearly, the higher the value of R^2 (i.e., the closer to 1), the better the overall fit of the estimated relationship to the data. By performing simple transformations on this statistic, the researcher can obtain absolute measures of the statistical validity of the estimated relationship (that is, the analysis of variance or "F" test). The standard errors of the individual parameter estimates give the researcher measures of dispersion which can be used,

by means of simple transformations, to obtain absolute measures of statistical (student's "t" test) validity for the individual parameter estimates. There are other statistics which are helpful in evaluating regression results, but these two are the most important ones for the type of analysis used in this report.

2. Cost Behavior Models Used in this Report

In all analysis of cost behavior in this report, fairly simple relationships have been posited. In general, they all follow the same logic: that total expenses of medical facilities in a region are equal to some costs that may be considered "fixed" (i.e., non-varying) with respect to the capacity of the hospital or the type of care provided, and some incremental cost that varies directly with these components. Four sets of relationships are estimated:

Adjusted Inpatient Costs

Total Inpatient Costs

Total Outpatient Costs

Dental Costs

In each of these cases a functional relationship with the following form was specified:

$$C = a + b X_1 \quad \text{or,}$$

$$C = a + b X_1 + c X_2 + e$$

where a, b, and c are parameters to be estimated, C represents the dependent variable or total cost, X_1 and X_2 represent independent or "explanatory" variables such as capacity or service, and e represents the random error term which is assumed to disturb the measured relationship.

These relationships embody the assumption that at least some of the costs of hospital care vary with the capacity and/or service provided. Of course, it is recognized that in the short run the cost of operating a hospital is virtually fixed once its capacity is determined and it is staffed. (That is, whether a bed is occupied or not does not greatly affect the total cost - the "marginal cost" is approximately zero.) But in the long run when the capacity can be altered, the costs do vary, and it is this variability that is captured by the regression analysis.

For each of the four sets of regressions, a number of relationships were estimated in order to keep track of resource requirements by appropriation category as well as element. This approach differs from our previous approach, reported in Navy Medical Care Study, Costs and Economic Efficiency (1974). The previous approach included full resource costs but did not differentiate between program element or major claimant. It is felt that the new approach provides better resolution of resulting estimates with respect to BUMED decision areas and should therefore prove more useful.

The total resource costs for all of the program areas come from two sources, OMN appropriations and MPN appropriations. Hence, in addition to the total cost functions, separate component functions showing the relationships between resources spent from each of these two sources were estimated. That is, for each program element, the following set of equations were estimated:

$$C = a + b X_1 + c X_2$$

$$C_o = a_o + b_o X_1 + c_o X_2$$

$$C_m = a_m + b_m X_1 + c_m X_2,$$

where the subscripts o and m refer to the OMN and MPN components of total costs, respectively. It may be verified from the results presented that $C = C_o + C_m$, $a = a_o + a_m$, etc.

The specific relationships estimated for the four sets outlined above are:

<u>Dependent Variable</u>	<u>Independent Variable</u>
1. Adjusted Inpatient Costs	Continuous Care Occupied Bed Days (OBD)
2. Total Inpatient Costs	Continuous Care OBD, Rehab OBD
3. Total Outpatient Costs	Outpatient Visits (OPV)
4. Total Dental Costs	Sittings

Occupied bed day data were taken from 1974 BUMED sources adjusted for intensity of care as described in Chapter III. The continuous/rehab care breakdowns were arrived at by assuming that the first ten days, on the average, of inpatient care for the active duty population were appropriately considered acute/continuous care. Lengths of stay which averaged longer than this time limit were counted as convalescent care. In order to arrive at adjusted inpatient costs (equation set 1), it was further assumed that convalescent care bed day costs averaged \$20, a figure which was derived from the survey of costs of comparable care in the civilian sector. Note that the second set of equations does not constrain the price of rehabilitation bed days, but allows

it to be determined by the regression model in order to provide a check on the results.

3. Data Sources

In order to derive empirical relationships that the above models specify, two approaches are conceptually at least available. Either time series (historical) or cross-sectional data could be used. Our estimates are based on the latest cross-sectional data made available to us, data from each region forming a single observation. All the observations or data points used to estimate the relationship are for the same time period of the first three quarters of FY 1974. Using this data, empirical estimates of the cost relationships were obtained. An alternative would have been to use time series data. In fact, this option was not available to us because of major inconsistencies in the historical data due to the recent Navy medical "regionalization program" and changes in the accounting and reporting methodology. Hence, our estimates are based solely on cross-sectional analysis. There is an assumption embodied in this approach that different medical regions could provide similar amounts of care for approximately the same cost.

It should be noted that results represent nine-month data and apply to an "average" region. Thus, dollar estimates of fixed costs must be increased by a third to arrive at annual equivalents for a given region. To obtain total fixed cost, regional figures should be multiplied by 37. Note also that the estimated coefficient a , the constant term, is a dollar figure which must be augmented in such calculations while the coefficients b and c are ratios which, at least conceptually, are not affected by changing the time period or scale.

4. Results and Interpretation

Using the available cross-sectional data and applying the least squares regression technique, the results shown in Table A-1 were obtained.

(These results are presented in the text, but are summarized here for convenience.) In all cases the standard techniques discussed previously confirm the validity of the specification. The coefficients are significant (at the .01 level) when $t \geq 2.75$.

TABLE A-1 REGRESSION ANALYSIS

RESULTS - INPATIENT CARE

1)	ADJ TOTAL\$	=	\$947,309 + \$93.63 (Cont. Care OBD)	$R^2 = .92$
			(t=3.55) (t=18.70)	
2)	ADJ SALARY\$	=	\$710,538 + \$69.17 (Cont. Care OBD)	$R^2 = .89$
			(t=3.05) (t=15.66)	
3)	ADJ (TOTAL\$-SALARY\$)	=	\$236,769 + \$25.46 (Cont. Care OBD)	$R^2 = .94$
			(t=3.89) (t=22.06)	
4)	ADJ MPN\$	=	\$582,398 + \$47.35 (Cont. Care OBD)	$R^2 = .90$
			(t=3.99) (t=17.11)	
5)	ADJ TOTAL\$ - MPN\$	=	\$364,910 + \$47.28 (Cont. Care OBD)	$R^2 = .92$
			(t=2.80) (t=19.08)	
6)	TOTAL\$	=	\$1,025,987 + \$87.68 (Cont. Care OSD) + \$28.92 (Rehab OBD)	$R^2 = .94$
			(t=3.13) (t=5.11) (t=1.38)	
7)	SALARY\$	=	\$807,892 + \$60.71 (Cont. Care OBD) + \$25.43 (Rehab OBD)	$R^2 = .91$
			(t=2.78) (t=3.99) (t=1.36)	
8)	TOTAL\$-SALARY\$	=	\$218,095 + \$26.97 (Cont. Care OBD) + \$3.48 (Rehab OBD)	$R^2 = .95$
			(t=2.82) (t=6.68) (t=.71)	
9)	MPN\$	=	\$622,725 + \$44.04 (Cont. Care OBD) + \$14.37 (Rehab OBD)	$R^2 = .93$
			(t=3.42) (t=4.63) (t=1.23)	
10)	TOTAL\$-MPN\$	=	\$403,261 + \$43.64 (Cont. Care OBD) + \$14.54 (Rehab OBD)	$R^2 = .94$
			(t=2.51) (t=5.19) (t=1.41)	
11)	TOTAL\$	=	\$-134,936 + \$11.26 (OPV)	$R^2 = .92$
			(t=-.70) (t=18.52)	
12)	SALARY\$	=	\$11,439 + \$9.37 (OPV)	$R^2 = .93$
			(t=.07) (t=19.34)	

TABLE A-1

13)	TOTAL\$-SALARY\$	=	\$-146,375 + \$1.89 (OPV) (t=2.80) (t=11.64)	$R^2 = .82$
14)	MPN\$	=	\$86,912 + \$6.35 (OPV) (t=.77) (t=18.19)	$R^2 = .91$
15)	TOTAL\$-MPN\$	=	\$-221,849 + \$4.90 (OPV) (t=2.33) (t=16.57)	$R^2 = .90$
16)	TOTAL\$	=	\$50,360 + \$19.56 (Sittings) (t=8.16)	$R^2 = .81$
17)	MPN\$	=	\$21,462 + \$17.31 (Sittings) (t=7.88)	$R^2 = .88$
18)	TOTAL\$ - MPN\$ = OMN\$	=	\$28,898 + \$2.23 (Sittings) (t=3.16)	$R^2 = .53$

APPENDIX B

NAVY HEALTH CARE BENEFICIARY POPULATIONS

1. Introduction

Discussions in the text of this report have underscored the importance of the various populations served by the Navy health care enterprise in determining utilization and resource loads. Given the role of beneficiary groups as driving factors in health care service and resource utilization, the importance of accurate population data for understanding the utilization relationships is clear. First, such data are essential to support analysis of utilization by beneficiary groups, second, even the most sensitive models of utilization will have limited value for resource and budget forecasting if accurate population trend predictions are not available.

The NMC study team assembled population data from several sources both within BUMED and DOD. These sources offered varying degrees of consistency. For the active duty populations there were few discrepancies between the available sources; for active duty dependent populations and for retired populations, some differences appeared, but these were not significant. For the retired dependent population, on the other hand, wide divergences were found in different sources. This appendix describes the actual population data retrieved by the study team and indicates the major sources of these data. Steps taken to reconcile significant discrepancies, where these occurred, also are described. Summary data are presented in tabular form and significant trends are analyzed. (Detailed reports of data from all sources are contained in working papers NMC-II-7, 8, and 9; these data form the

base of the tabular presentations contained here.) Finally, the likely influence of the All Volunteer Force on these trends is discussed briefly.

2. Description of Data and Sources

Population data for the years 1963-1974 were assembled for four major beneficiary groups:

Active Duty Personnel

Active Duty Personnel Dependents

Retired Personnel

Retired Personnel Dependents

For each group, further breakdowns by service rank, geographic distribution and age group were in most cases possible. Table B-1 summarizes the type of data assembled by the study team and indicates the source(s).

TABLE B-1
POPULATION DATA

	<u>Officer</u>	<u>Enlisted</u>	<u>Totals</u>	<u>Geo. Dist</u>	<u>Age Dist.</u>
Active Duty -					
Navy	2	2	2,8	2	2
Marines			5,8		
Active Duty Dependent -					
Navy	2,3	1,3	1,3	1,3	2,3
Marines			5		
Retired -					
Navy	4	4	4		4,5
Marine	4	4	4		4
Retired Dependent -					
Navy	6,7	6,7	6,7	7	7
Marines	7	7	7	7	7

Sources:

1. Personnel Statistics Branch, BUPERS, Report #1052-SA. Prepared biannually (March and September) on the basis of survey of overseas dependents and CONUS personnel file systems. Available 1963-1973. (Includes officer candidates.)
2. Lt. Cdr. John Lewis, Personnel Statistics Branch, BUPERS. Data provided for Officer, Enlisted, Total, 1963-1973.
3. BUPERS, Report #50-SA. Primary dependents of all male personnel.
4. Glen, Jos. B., OSD DOD Actuarial Consultant. Fiscal Year Data, age distributions available 1969-1972 only.
5. Comptroller, DOD OASD, Selected Manpower Statistics, Directorate for Information Operations, 4/15/63. Contains total Marine Corps only, Fiscal Year Data.
6. Bentley and White, "Physician Requirements for the Navy Medical Department", Research Paper No. 4, May 1972. Figures in this report were derived by application of dependency factor of 1.8 to retired population data.
7. Utilization data on a fiscal year basis are available for these populations from a variety of sources, including Report of BUMED Comptroller Division (Code 466) and "Statistics of Navy Medicine" (See NMC-II-8, 9 for other sources). However, no direct population data were available.

The data is presented at the conclusion of this appendix.

It is readily apparent from the above table that there is no single source of population data for all beneficiary populations. Furthermore, the sources that do report population data vary considerably in the reporting procedures and degree of detail. Some data are reported as averages of March and September survey figures, while other data represent fiscal year averages. Some data are reported by rank, geographic distribution and age distribution, while others are reported in total only.

Retired dependent populations are not reported and with the exception of estimates prepared by Bentley and White, data for these populations could not be retrieved. Conceptually, it would be possible to apply a "dependency factor" to retired population data in order to estimate retired dependents as Bentley and White did, but this approach founders on the choice of such a factor. The latter authors used a factor of 1.8. BUMED Facilities Planning uses a factor of 2.64. Other rates in between these figures are used (see discussion in Working Papers NMC-II-8,9), and there is no clear justification for any single rate. Although utilization data for retired dependents are not available, it would be possible to extrapolate backwards to estimate a retired population series using utilization ratios for other populations. However, the NMC study team felt this approach was unwarranted for two reasons. First, this approach would not contribute anything toward the study objectives

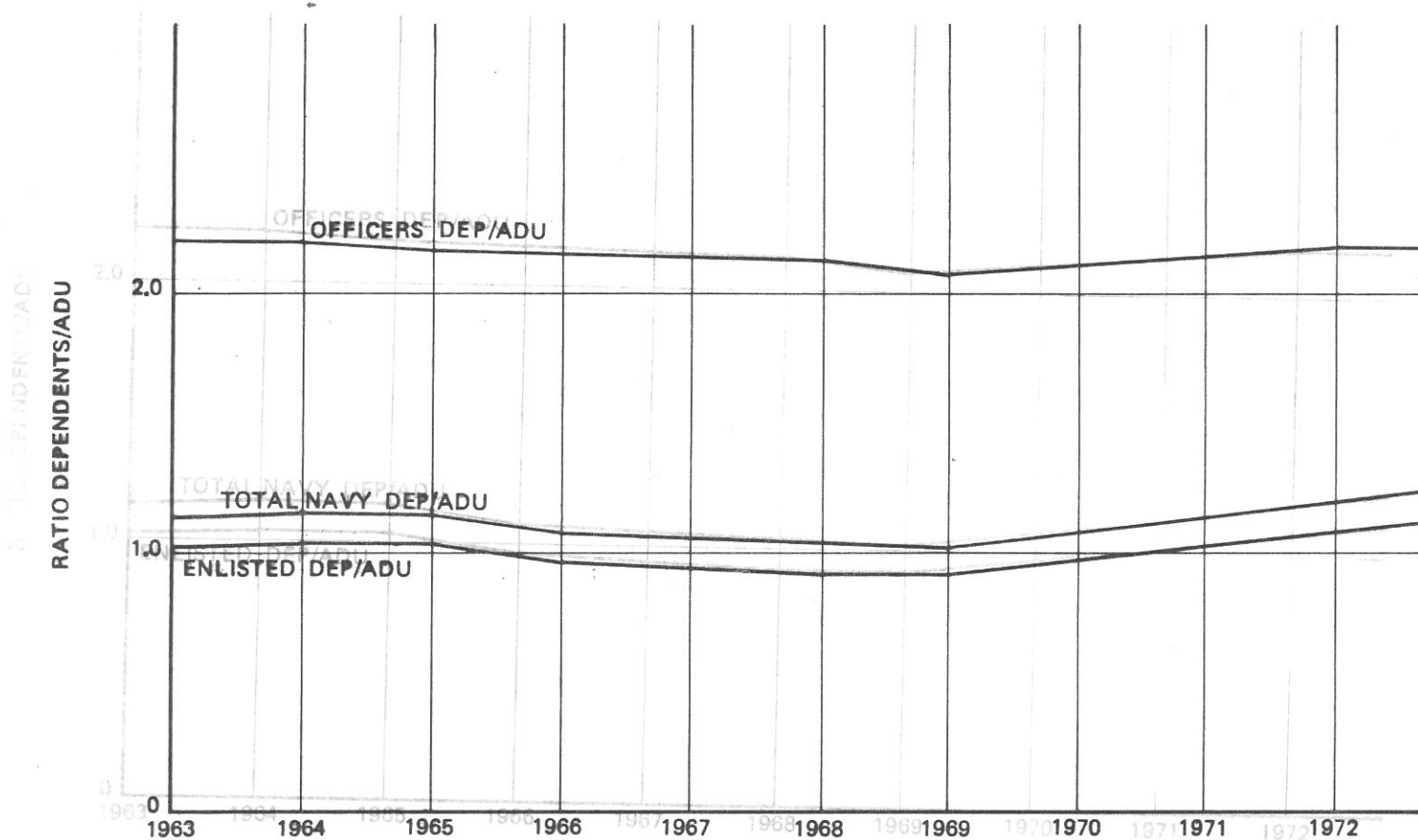
of analyzing the driving factors of utilization (it would simply answer the problem with an untested assumption--that utilization for retired dependents is exactly the same as for other dependents); second, the generation of suspect population series would be more likely to confuse the issue than shed light on it. It is interesting to note, however, that had this approach been used, the implicit dependency factor for the retired population would be much nearer the lower bound figure of 1.8 than the higher figure of 2.64.

In summary, the data available to the study team were far from ideal in that they required more or less ad hoc adjustments and did not support analysis for all beneficiary populations to a comparable degree of detail. A byproduct of this investigation has thus been to indicate the need for a comprehensive, planning and management-decision-oriented manpower inventory system. Information from such a system, in the opinion of the study team, would more than justify its costs in terms of improved capabilities of available analytical methods for predicting support resource requirements, budgeting, and related decisions.

With these caveats in mind, we turn in the following section to a summary of the actual population data used in the course of the study.

3. Summary of Population Data

Available population data for the years 1963-1973 are summarized in Figure B-2. Sources cited in the tables are described in more detail in Section 2 above. It will be noted that the retired dependent populations are expressed as a range, representing the application



DATA SOURCE: BUPER'S MAPMIS

REPORT NO. 521052-SA

FIGURE B-2 U.S. NAVY RATIO OF DEPENDENTS TO ACTIVE DUTY PERSONNEL

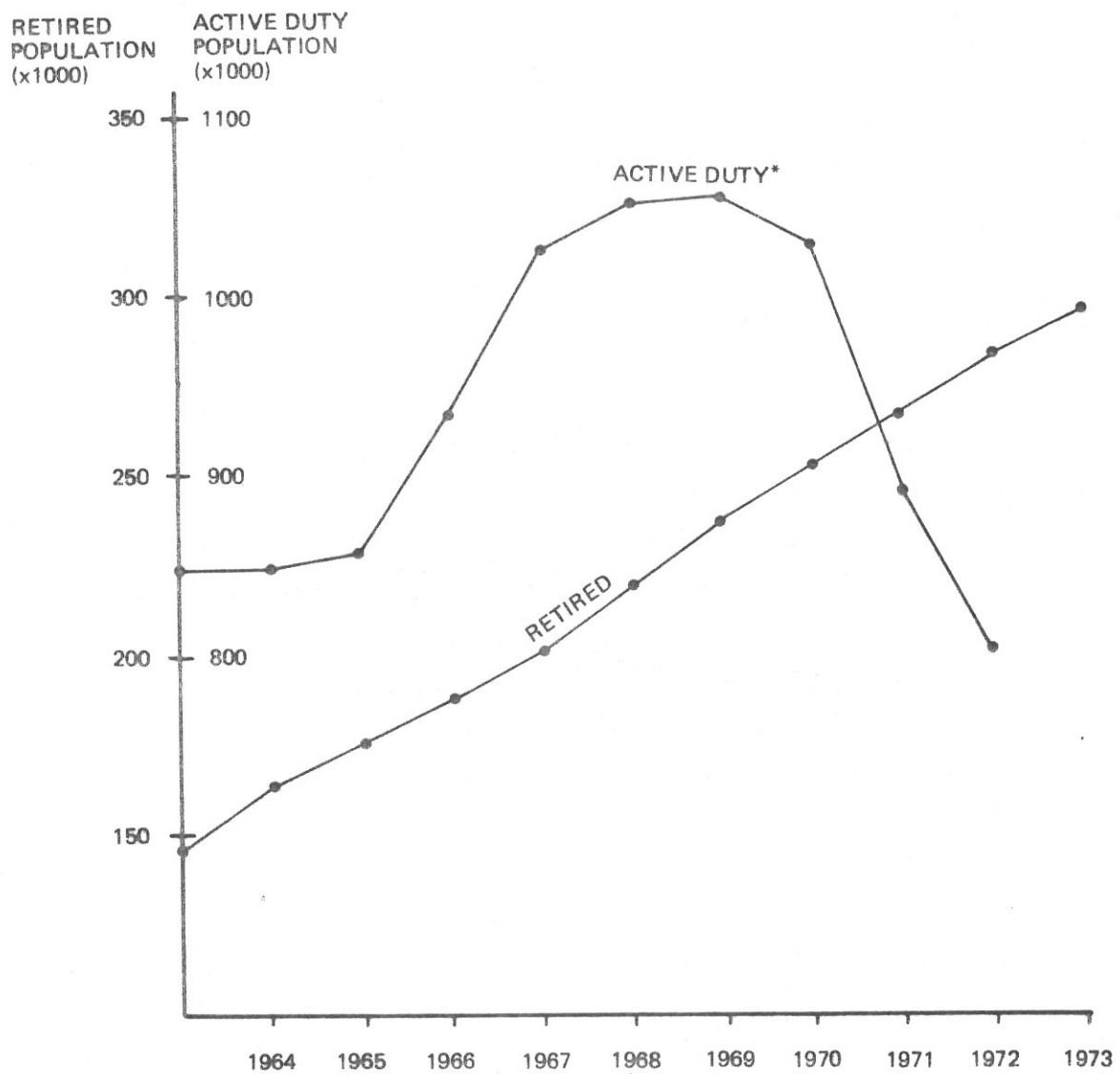
of the high and low bound estimates of dependency factors for this population, 2.64 and 1.8, respectively. The reader is again cautioned that these data are compiled from several different sources, each comprising somewhat different timing and methodological procedures. The data do not, in other words, represent a consistently defined and retrieved array from a single source. These data are summarized from Navy Medical Care Study Working Papers NMC-II-7, 8, and 9.

The data do not support extensive factor analysis or any significant multivariate analyses; it would be desirable, for example, to investigate the relationships between rank distributions and age distributions for each major population group and overall. This type of analysis would enhance the ability to predict the effect of deployment on the "driving factors" of health care service demand and, ultimately, service loads.

Some trend analysis is possible, however. Figure B-2 illustrates the relative constancy of dependency ratios for Navy active duty populations, both officers and enlisted men. Since the active duty dependent population is the only one for which data were retrieved, extrapolation to retired populations would, at best, be informed conjecture. Nonetheless, if the same dynamics hold for both groups, it might be predicted that variations in family size (or dependency factors in general) will not be a source of variation in beneficiary populations and service loads.

On the other hand, there are marked trends evident in the general active duty and retired populations as shown in Figure B-3. The Viet Nam buildup is evident in the active duty trend, but the line falls to levels below the pre-Viet Nam era after 1970. Of course the size of the retired population is a function of the number of retirements and the number of deaths. Retirements occur from the population of active duty personnel with over twenty years of time in service. Future years' retirements, for example X years in the future, will come primarily from the active duty population with over (20-X) years of service today. Hence to project future numbers of retirements, we need to know the current distribution of the length of service of the active duty personnel. We present as Figure B-4 that age distribution. Approximately thirty-two thousand individuals now have the option to retire. But it is important to note that there are substantial numbers who will qualify in the next five years.

In addition, the age mix of the active duty Navy population is changing significantly as shown in Figure B-5; a marked shift toward younger officers and older enlisted men is apparent. These changes too are likely to affect the health care service demand environment and, ultimately, the mix and level of health care services provided.



*FROM P22.9 SELECTED MANPOWER STATISTICS
DOD OASD (COMPTROLLER) 4/15/73

**FIGURE B-3 COMPARISON OF ACTIVE DUTY AND RETIRED NAVY
AND MARINE CORPS PERSONNEL**

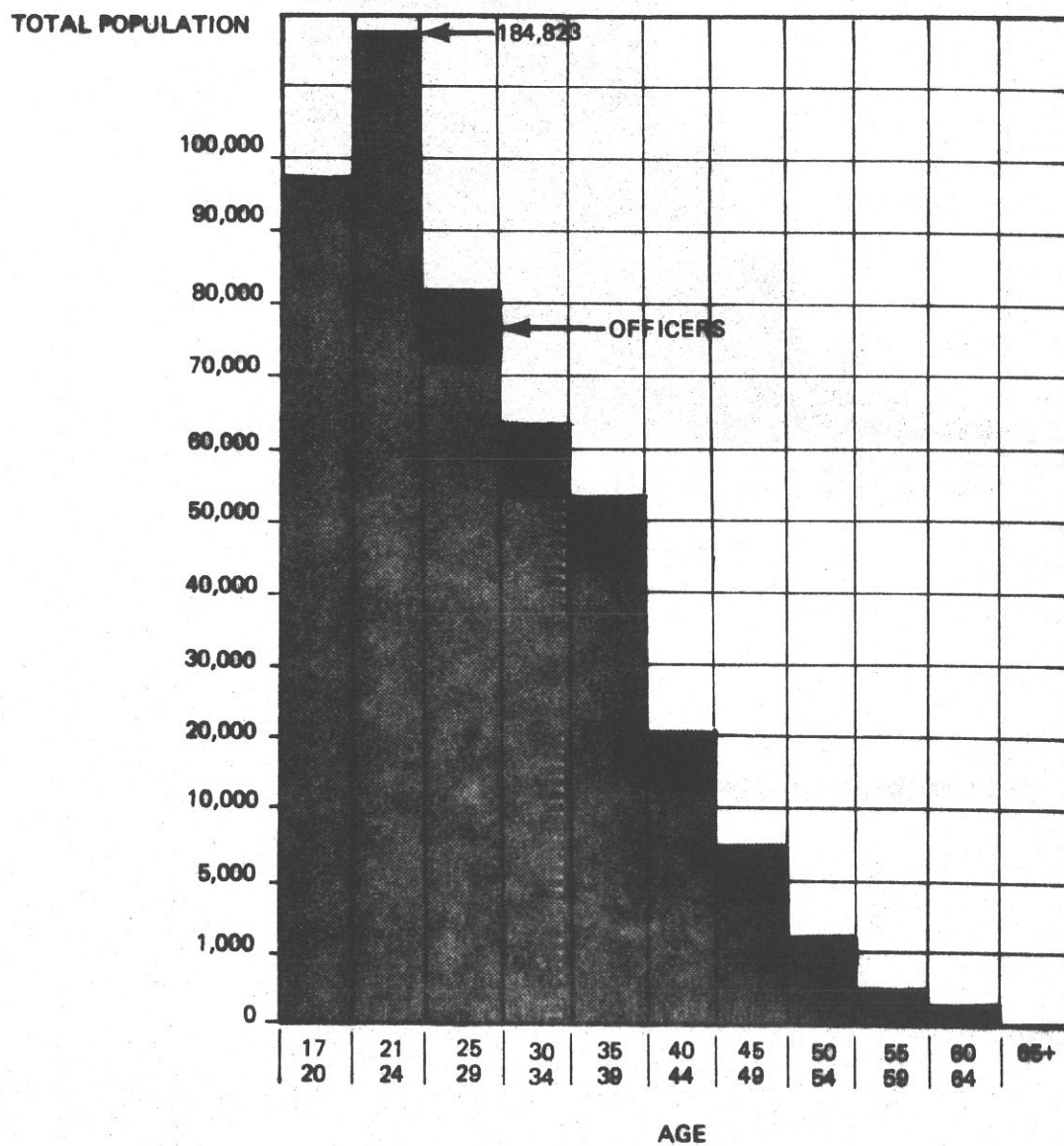


FIGURE B-4 AGE DISTRIBUTION, NAVY PERSONNEL

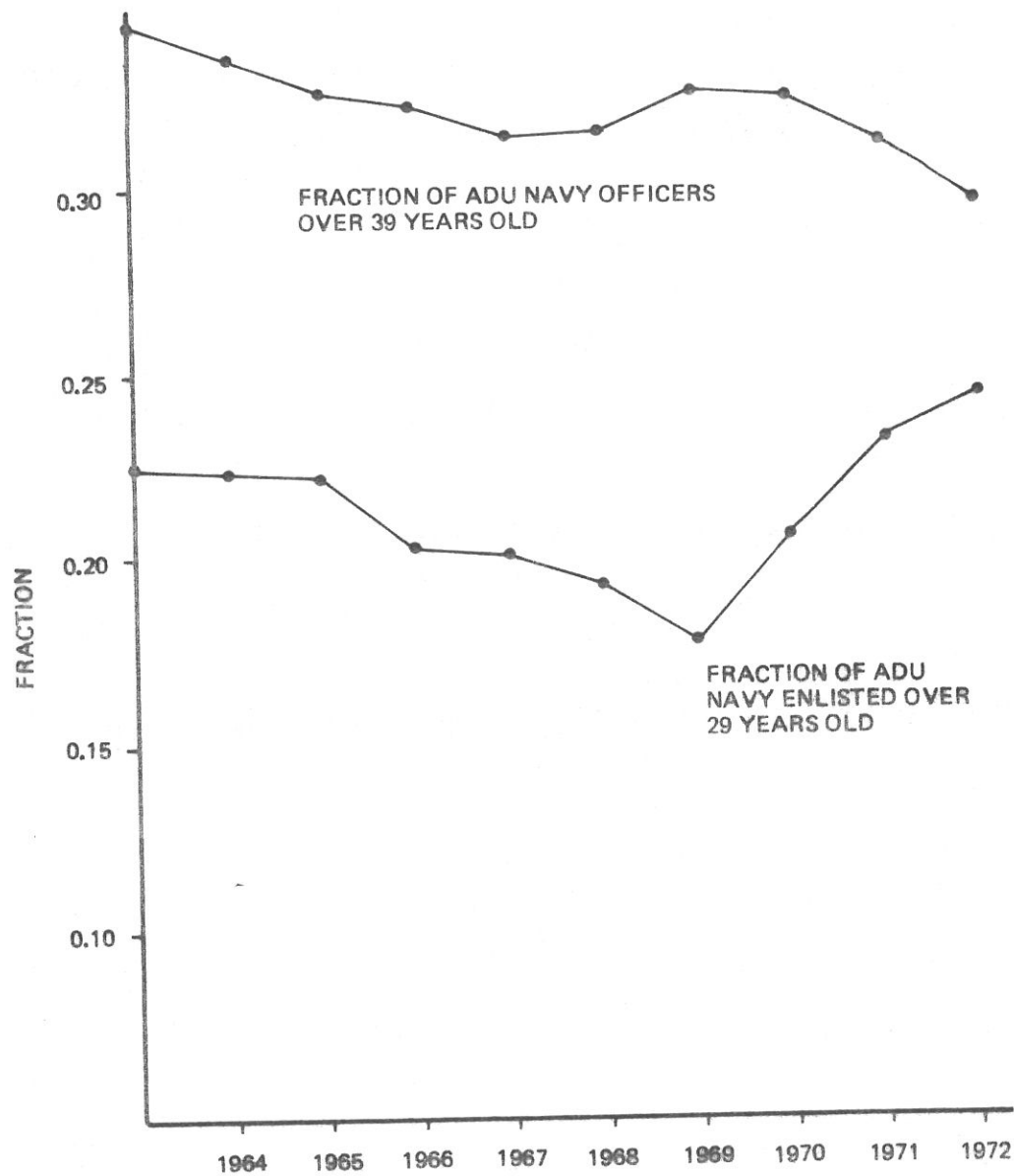


FIGURE B-5 COMPOSITION OF ACTIVE DUTY NAVY BY SELECTED AGE GROUPS

4. Likely Influence of AVF

The general impact of an AVF will be a reduction of manpower levels. Although the Navy relies traditionally on volunteers, the requirement that other services shift from draftees to volunteers will bid up wages and force the same supply price changes on the Navy.

Influence is most likely to be felt in the enlisted ranks because officer's ranks are filled by more volunteers now. Since officers have been attracted using a variety of monetary and non-monetary inducements in all services, including medical benefits, enlisted troop strength will probably be maintained by offering similar packages.

In terms of current trends, this will tend to reinforce the trend toward an older enlisted man age mix (as there will be fewer new recruits) with more dependents. Both factors (the older age and higher dependent ratio) should increase effective demand.

TABLE B-6

NAVY AND MARINE CORPS HEALTH CARE BENEFICIARY POPULATIONS, 1963-1974

ANNUAL AVERAGE; 1969

	RANK			LOCATION		AGE DISTRIBUTION			
	ALL RANKS	OFFICER (INCL OC)	ENLISTED	CONUS	OTHER	INFANT	1-21	21-65	OVER 65
1 ACTIVE DUTY NAVY 2 MARINE CORPS 5 TOTAL	762140 ⁹ 308718 ⁸ 1070858 ⁸	92133	670007						
2 ACTIVE DUTY - DEPENDENT NAVY 1, 3 MARINE CORPS 5 TOTAL	793845 ⁹ 185294 ⁸ 979138					102 ⁵			
3 RETIRED 4 NAVY MARINE CORPS TOTAL	204855 ⁹ 36163 ⁸ 246078	56396 9685 66081	148459 ¹⁰ 26478 174937				21 36 57	179637 33131 212768	25197 2996 28193
4 RETIRED - DEPENDENT 6 NAVY MARINE CORPS TOTAL	368739 540817 65093 95490 433390 636446	101512 148885 17433 25568 118946 174454	267226 291932 47660 69902 314887 461834						
5 POPULATION TOTALS NAVY MARINE CORPS TOTAL									

SOURCE: (FOR DETAILED DESCRIPTION OF SOURCES, SEE SECTION II.2, THIS APPENDIX)

1. BUPERS, REPORT 1052-SA

2. BUPERS, PERSONNEL STATISTICS BRANCH

3. BUPERS, REPORT 50-SA

4. DOD, OASD ACTUARIAL CONSULTANT

5. DOD, OASD, SELECTED MANPOWER STATISTICS

6. RANGE WITH DEPENDENCY FACTORS 1.5-2.64

9. SUBTRACTION (TOTAL-NAVY)

10. INCLUDES FLEET RESERVE

TABLE B-7

NAVY AND MARINE CORPS HEALTH CARE BENEFICIARY POPULATIONS, 1963-1974

ANNUAL AVERAGE; 1970

	RANK			LOCATION		AGE DISTRIBUTION			
	ALL RANKS	OFFICER (INCL OC)	ENLISTED	CONUS	OTHER	INFANT	1-21	21-65	OVER 65
1 ACTIVE DUTY NAVY 2 MARINE CORPS 5 TOTAL	693434 ⁹ 333789 ⁸ 1027223	84930	608504						
2 ACTIVE DUTY - DEPENDENT NAVY 1, 3 MARINE CORPS 5 TOTAL	759195 ⁹ 183018 ⁸ 942213					102 ⁵			
3 RETIRED 4 NAVY MARINE CORPS TOTAL	214782 ⁹ 40081 ⁸ 254863	59347 10368 69715	155435 ¹⁰ 29713 185148				21 60 81	188257 36859 225116	26504 3162 29966
4 RETIRED - DEPENDENT 6 NAVY MARINE CORPS TOTAL	386607 567024 72146 105814 458755 672838	106825 156676 18662 27372 125487 184048	279783 410348 53483 78442 333266 488791						
5 POPULATION TOTALS NAVY MARINE CORPS TOTAL									

SOURCE: (FOR DETAILED DESCRIPTION OF SOURCES, SEE SECTION II.2, THIS APPENDIX)

1. BUPERS, REPORT 1052-SA

2. BUPERS, PERSONNEL STATISTICS BRANCH

3. BUPERS, REPORT 50-SA

4. DOD, OASD ACTUARIAL CONSULTANT

5. DOD, OASD, SELECTED MANPOWER STATISTICS

6. RANGE WITH DEPENDENCY FACTORS 1.5-2.64

9. SUBTRACTOIN (TOTAL-NAVY)

10. INCLUDES FLEET RESERVE

TABLE B-8

NAVY AND MARINE CORPS HEALTH CARE BENEFICIARY POPULATIONS, 1963-1974

ANNUAL AVERAGE, 1971

	RANK			LOCATION		AGE DISTRIBUTION			
	ALL RANKS	OFFICER (INCL OC)	ENLISTED	CONUS	OTHER	INFANT	1-21	21-65	OVER 65
1 ACTIVE DUTY NAVY 2 MARINE CORPS 5 TOTAL	627292 ⁹ 262461 ⁸ 889753	81348	545944						
2 ACTIVE DUTY - DEPENDENT NAVY 1, 3 MARINE CORPS 5 TOTAL	732580 ⁹ 172303 ⁸ 904883					104 ⁵			
3 RETIRED 4 NAVY MARINE CORPS TOTAL	226200 ⁹ 41000 ⁸ 267488	62645 11285 73930	163555 ¹⁰ 29715 193270				23 29 52	198151 38306 236457	28026 2665 30691
4 RETIRED - DEPENDENT 6 NAVY MARINE CORPS TOTAL	407160 597168 73800 108240 481478 706168	11276 165383 20313 29792 133074 195175	294399 431785 53487 78448 347886 510233						
5 POPULATION TOTALS NAVY MARINE CORPS TOTAL									

SOURCE: (FOR DETAILED DESCRIPTION OF SOURCES, SEE SECTION II.2, THIS APPENDIX)

1. BUPERS, REPORT 1052-SA

2. BUPERS, PERSONNEL STATISTICS BRANCH

3. BUPERS, REPORT 50-SA

4. DOD, OASD ACTUARIAL CONSULTANT

5. DOD, OASD, SELECTED MANPOWER STATISTICS

6. RANGE WITH DEPENDENCY FACTORS 1.5-2.64

9. SUBTRACTION (TOTAL-NAVY)

10. INCLUDES FLEET RESERVE

TABLE B-9

NAVY AND MARINE CORPS HEALTH CARE BENEFICIARY POPULATION, 1963-1974

ANNUAL AVERAGE, 1972

	RANK			LOCATION		AGE DISTRIBUTION			
	ALL RANKS	OFFICER (INCL OC)	ENLISTED	CONUS	OTHER	INFANT	1-21	21-65	OVER 65
1 ACTIVE DUTY NAVY 2 MARINE CORPS 5 TOTAL	593174 ⁹ 212816 ⁸ 805990	78373	514801						108
2 ACTIVE DUTY - DEPENDENT NAVY 1, 3 MARINE CORPS 5 TOTAL	719274 ⁹ 185647 ⁸ 904921					93 ⁵			
3 RETIRED 4 NAVY MARINE CORPS TOTAL	237489 45128 ⁸ 282617	65234 12029 77263	172255 ¹⁰ 33099 205354				47 45 92	207637 42240 249877	29805 2843 32648
4 RETIRED - DEPENDENT 6 NAVY MARINE CORPS TOTAL	427480 626971 81230 119138 508710 746109	117421 172218 21652 31757 139073 367153	310059 454753 59578 157286 369637 542135						
5 POPULATION TOTALS NAVY MARINE CORPS TOTAL									

SOURCE: (FOR DETAILED DESCRIPTION OF SOURCES, SEE SECTION II.2, THIS APPENDIX)

1. BUPERS, REPORT 1052-SA
2. BUPERS, PERSONNEL STATISTICS BRANCH
3. BUPERS, REPORT 50-SA
4. DOD, OASD ACTUARIAL CONSULTANT

5. DOD, OASD, SELECTED MANPOWER STATISTICS
6. RANGE WITH DEPENDENCY FACTORS 1.5-2.64
9. SUBTRACTION (TOTAL NAVY)
10. INCLUDES FLEET RESERVE

TABLE B-10

NAVY AND MARINE CORPS HEALTH CARE BENEFICIARY POPULATIONS, 1963-1974

ANNUAL AVERAGE, 1973

	RANK			LOCATION		AGE DISTRIBUTION			
	ALL RANKS	OFFICER (INCL OC)	ENLISTED	CONUS	OTHER	INFANT	1-21	21-65	OVER 65
1 ACTIVE DUTY NAVY 2 MARINE CORPS 5 TOTAL	565723 ⁸ 776322	75098	490625						
2 ACTIVE DUTY - DEPENDENT NAVY 1, 3 MARINE CORPS 5 TOTAL	716717 ⁹ 183860 ⁸ 900577					86 ⁵			
3 RETIRED 4 NAVY MARINE CORPS TOTAL	245625 ⁹ 50815 ⁸ 296440	67413 12606 80019	178212 ¹⁰ 38209 216421						
4 RETIRED - DEPENDENT 6 NAVY MARINE CORPS TOTAL	442125 648450 91467 134152 533592 782602	12134 177970 22691 33280 144034 211250	320781 470780 68776 100872 389558 571351						
5 POPULATION TOTALS NAVY MARINE CORPS TOTAL									

SOURCE: (FOR DETAILED DESCRIPTION OF SOURCES, SEE SECTION II.2, THIS APPENDIX)

1. BUPERS, REPORT 1052-SA
2. BUPERS, PERSONNEL STATISTICS BRANCH
3. BUPERS, REPORT 50-SA
4. DOD, OASD ACTUARIAL CONSULTANT

5. DOD, OASD, SELECTED MANPOWER STATISTICS
6. RANGE WITH DEPENDENCY FACTORS 1.5-2.64
9. SUBTRACTION (TOTAL-NAVY)
10. INCLUDES FLEET RESERVE

APPENDIX C

COST OF RETIREMENT

Calculating the full cost of Navy medical care began with the recognition that the composite rate did not adequately measure the cost of military manpower employed for hospital operations. Instead of this composite rate, annual manpower costs based on the billet cost model were used and resulted in a significant increase in estimates of the overall cost of medical care. The billet cost estimates that are included in Navy Military Manpower Billet Cost Data for the Life Cycle Planning Purposes are in excess of twice the composite rate. This large difference hinges primarily on two factors: The first is that the billet cost model recognizes down time. It estimates that for corpsmen, on average, only 71 percent of the time spent in military service is productive. The remaining 29 percent is spent in transit, patient, or prisoner status (TPP) or in a student billet. The second difference is that the composite rates do not specifically include the cost of retirement benefits. NAVCOMPT NOTICE 7041 directs that the composite rates be increased by 17 percent (which amounts to a 20 percent increase of base pay) should it be required that the annual pay scales reflect the cost of retirement. The billet cost model allocates approximately 51 percent of base pay of all those who are employed to a retirement fund. Another estimate has been given by Captain Larry Kolbe, of the Health Personnel All Volunteer Task Force. Captain Kolbe calculated that if an Army officer now retiring had contributed yearly 20% of his annual base pay to a fund earning 5% compound interest the accumulated amount would yield an annuity equal to his current retirement pay. This appendix concerns itself with the allocation of these retirement benefit costs.

In order to project the cost of retirement it is essential that one project future income and government liabilities under the current pay scheme. Figure C-1 summarizes the elements of this calculation. As can be seen there, one must consider the current structure of wages, i.e., the age-earnings cycle, project a future rate of increase of wages, i.e., the trend line, and then combine the two components. Additionally, one must estimate the interest rate at which the funds would be compounded.

The age-earning cycle of base pay which is graphed on Figure C-1 was taken from Table C-2 which is the output from the billet cost model for hospital corpsmen. The Y axis shows the annual base pay and the X axis shows the number of years in service. The base pay data is tabulated in column 2, Table C-2. The base pay that an individual earns is a function of the structure of the base pay matrix and the rate on which an individual advances between pay grades. He may receive increases in pay due to a promotion, to increase lengths of service, or both. The numbers included in Table C-2 that were graphed on Figure C-1 assume that the corpsman would enter the service and be promoted to E-2 at .3 years; be promoted to E-3 at .9 years; be promoted to E-4 at 2.2 years; be promoted to E-5 at 3.2 years; be promoted to E-6 at 7.4 years; be promoted to E-7 at 14.9 years; be promoted to E-8 at 17.4 years; and be promoted to E-9 at 22.5 years. From these average advancement rates and the number of years of service it is a simple matter to calculate the base pay using current pay tables.

The second factor is to account for the average rate of increase of all wages due to inflation and increased productivity. This factor is more

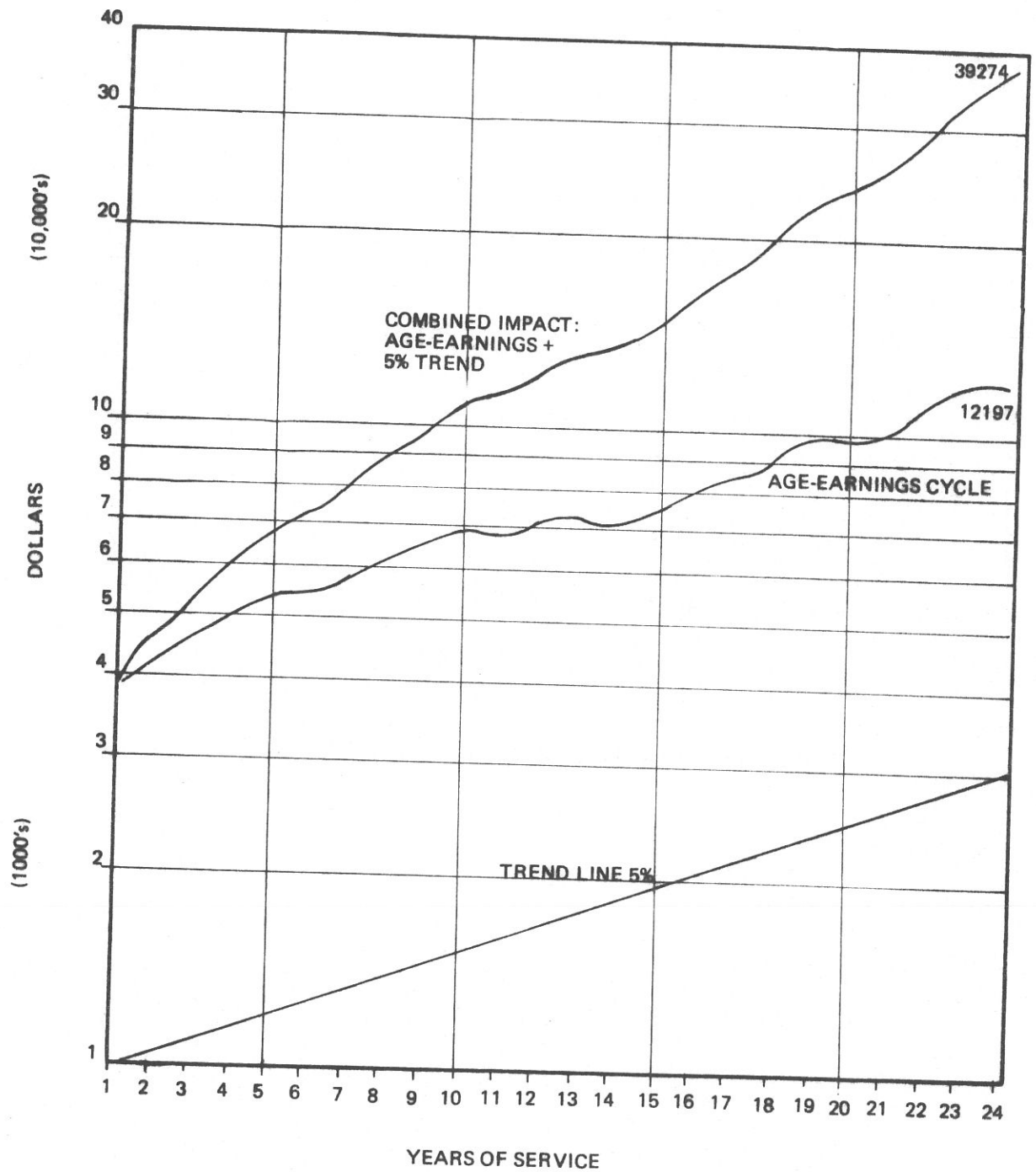


FIGURE C-1 RETIREMENT COST CALCULATION

difficult to estimate, as the future always is. However, a standard rate to use and one that may give us an idea of the magnitude of the required retirement contribution would be five percent. This has also been plotted on Figure C-1 (as a straight line representing a constant growth rate plotted on semi-logarithmic paper.) The implication is that even without promotion, one would expect to receive five percent more income next year than this. Publications of the Departments of Commerce and Labor indicate that a five percent trend is certainly within the range of experienced pay increases of the past decade.

The combined impact of the age-earnings cycle and the trend of wages has also been plotted on Figure C-1. The initial year's income (FY 1973) is \$3998. After twenty-five years (FY 1998) the projected annual income for the individual would be \$39,274. Approximately half of this increase would result from promotions; the remainder reflects the overall impact of inflation and increased productivity.

An individual with twenty-five years of active duty service qualifies for retirement pension equal to 62.5 percent of his base pay. In the case graphed on Figure C-1 in which the base pay at retirement was \$39,274 the pension benefits would be equal to \$24,546. A retiree would receive at least this amount every year of his retirement. And, while there are no guaranteed cost of living increases, Congress has historically increased the level of these pension benefits in response to the increases in the cost of living. Generally this has been a lagged relationship.

Initially we will ignore the effect of the interest rate, i.e., assume it equals zero. The number of years of retirement is in some part dependent on when the individual entered the service. If we assume that the enlisted man entered at the age of 18, after 25 years of service he would be 43 years old. For this analysis let us assume he will live to be 73 years old, i.e., he has 30 years of life remaining. This would imply that the total value of the pension benefits that he would receive throughout his years of retirement would be equal to \$736,387. Since the total amount of his earnings during his 25 years of service is approximately \$395,000, the contribution for each individual who actually retires would have to be 1.8 times his base pay. Because not all those who enter the military service actually do retire, the contribution made for each is greatly reduced. Using Table C-2 it can be shown that, of the total years served on active duty, only approximately a third are accounted for by people who actually reach the required 20 years of service for retirement. However, this does not imply that we should divide the contribution rate by three in order to adjust for those who do not receive any retirement pension. This is because those that do retire account for the high pay years, if only because they populate the higher ranks.

The analysis should take the rate of interest into account. Funds that would be allocated to a retirement pension in the early years of service should be compounded by the rate at which they would earn interest. The range of rates that is commonly used in such calculations is wide but first we will consider 10 percent. The use of this rate receives

TABLE C-2
AGE-EARNING CYCLE, BASE PAY

MM RATING. RTESC= 0.0 %. RTINT= 0.0 %. ESC= 0.0 %. NRTYRS=32 RET. PRIN. = 455209.69 T1													
1	2	3	4	5	6	7	8	9	10	11	12	13	14
YEAR	BASE PAY	HAZARD PAY	FICA	CONST. COST/ GRADE	PRJ- PAY	CONST. COST/ YEAR	SCHOOL COST	TRANS- PORT COST	REEN. & SETTLE COST	RETIRE CONT	TOTAL COST	DOWN COST	BILLET COST
1	3593.	0.	234.	212.	0.	2205.	2321.	505.	0.	2050.	11584.	2183.	11446.
2	4270.	0.	250.	484.	0.	2021.	2187.	375.	0.	2189.	11776.	4502.	14091.
3	4650.	3.	272.	762.	0.	2021.	1953.	375.	0.	2384.	12422.	6730.	17193.
4	5205.	4.	304.	1081.	4.	2050.	0.	375.	0.	2669.2	11691.	6924.	18515.
5	5497.	4.	322.	1143.	4.	2050.	2095.	498.	374.	2818.	14431.	7938.	20274.
6	5477.	4.	322.	1143.	4.	2050.	0.	498.	374.	2818.	12336.	8018.	20354.
7	5857.	4.	343.	1143.	4.	2050.	0.	498.	374.	3003.	12901.	8023.	20977.
8	6216.	5.	364.	1350.	3.	2050.	0.	498.	374.	3187.	13673.	8183.	21856.
9	6692.	6.	391.	1488.	3.	2050.	0.	498.	374.	3431.	14560.	8277.	22837.
10	6692.	6.	391.	1488.	3.	2050.	0.	498.	374.	3431.	14560.	8373.	22933.
11	6934.	6.	406.	1488.	3.	2050.	0.	498.	374.	3555.	14940.	8475.	23415.
12	6934.	6.	406.	1488.	3.	2050.	0.	498.	374.	3555.	14940.	8581.	23522.
13	7294.	6.	427.	1488.	3.	2050.	0.	498.	374.	3740.	15506.	8700.	24206.
14	7294.	6.	427.	1488.	3.	2050.	0.	498.	374.	3740.	15506.	8829.	24335.
15	7609.	6.	445.	1503.	4.	2400.	0.	498.	374.	3901.	16365.	8980.	25345.
16	8370.	1.	490.	1635.	7.	2050.	0.	498.	374.	4291.	17342.	9158.	26500.
17	8604.	1.	503.	1635.	7.	2050.	0.	498.	374.	4411.	17710.	9368.	27078.
18	9252.	0.	541.	1756.	4.	2050.	0.	498.	374.	4744.	18945.	9627.	28472.
19	9914.	0.	580.	1837.	2.	2050.	0.	498.	374.	5083.	19964.	9964.	29927.
20	9914.	0.	580.	1837.	2.	2050.	0.	498.	374.	5083.	19964.	10357.	30321.
21	10159.	0.	594.	1837.	2.	2050.	0.	498.	0.	5209.	20349.	10752.	31101.
22	10159.	0.	594.	1837.	2.	2050.	0.	498.	0.	5209.	20349.	11150.	31498.
23	11475.	0.	632.	1862.	1.	2050.	0.	498.	0.	5883.	22421.	11730.	34151.
24	12197.	0.	632.	1928.	0.	2050.	0.	498.	0.	6253.	23558.	12619.	36176.
25	12197.	0.	632.	1928.	0.	2050.	0.	498.	0.	6253.	23558.	14310.	37868.
PAY GRADE				E-2	E-3	E-4	E-5	E-6	E-7	E-8	E-9		
ANNUAL BILLET COST				11587.	14091.	17308.	18744.	24206.	27669.	31101.	37868.		
AVERAGE TIME TO ADVANCE				0.3	0.9	2.2	3.2	7.4	14.9	17.4	22.5		
MEDIAN SERVICE LENGTH				0.7	1.7	2.8	3.8	12.3	17.2	20.5	24.5		

TABLE C-2 (con't)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		NUMBER	FRAC.	FRAC.	AVERAGE		CUM.	RAW	OPER.		PAST	FUTURE	R	
	CONT.	OF MEN	OF MEN	OF MEN	NU. OF	PROB.	PROB.	RETIRE	TIME	OPER.	OPER.	OPER.	A	LU
YEARS	RATE	START	START	ENDING	IN YEAR	OF	OF	COST	AVAIL.	MAN	MAN	MAN	N	J
		YEAR	YEAR	YEAR		RETIRE	RETIRE	YEAR	/ MAN	YEARS	YEARS	YEARS	K	GRAD
1	0.9770	26.7176	1.0000	0.9770	26.4104	0.0374	0.0374	0.0	0.3560	9.4021	9.4021	100.2453	3	
2	0.9260	26.1031	0.9770	0.9047	25.1373	0.0383	0.0757	0.0	0.3540	8.8986	18.3007	90.8433	3	
3	0.8530	24.1715	0.9047	0.7717	22.3949	0.0414	0.1171	0.0	0.4080	9.1371	27.4378	81.9447	4	
4	0.2677	20.6183	0.7717	0.5826	18.0925	0.0485	0.1656	0.0	0.9330	16.8803	44.3181	72.8076	5	
5	0.9500	5.9318	0.2220	0.2109	5.7835	0.1686	0.3342	0.0	0.3750	2.1688	46.4869	55.9273	5	
6	0.8320	5.6352	0.2109	0.1770	5.1815	0.1775	0.5116	0.0	0.9330	4.8344	51.3213	53.7585	5	
7	0.9040	4.7219	0.1770	0.1600	4.5010	0.2115	0.7232	0.0	0.9330	4.1994	55.5207	48.9241	5	
8	0.9500	4.2740	0.1600	0.1520	4.1672	0.2340	0.9571	0.0	0.9330	3.8880	59.4087	46.7247	6	
9	0.9410	4.0603	0.1520	0.1450	3.9406	0.2463	1.2034	0.0	0.9330	3.6765	63.0852	40.8367	6	
10	0.9240	3.8208	0.1430	0.1321	3.6756	0.2617	1.4651	0.0	0.9330	3.4293	66.5145	37.1602	6	
11	0.9340	3.5304	0.1321	0.1234	3.4139	0.2833	1.7484	0.0	0.9330	3.1852	69.6995	33.7309	6	
12	0.9720	3.2974	0.1234	0.1200	3.2512	0.3033	2.0517	0.0	0.9330	3.0334	72.7330	30.5457	6	
13	0.9630	3.2051	0.1200	0.1155	3.1458	0.3120	2.3637	0.0	0.9330	2.9350	75.6680	27.5124	6	
14	0.9820	3.0865	0.1155	0.1134	3.0587	0.3240	2.6877	0.0	0.9330	2.8538	78.5218	24.5714	6	
15	0.9700	3.0309	0.1134	0.1100	2.9854	0.3299	3.0176	0.0	0.9330	2.7854	81.3072	21.7236	7	
16	0.9720	2.9400	0.1100	0.1070	2.8988	0.3401	3.3577	0.0	0.9330	2.7046	84.0118	18.9382	7	
17	0.9380	2.8577	0.1070	0.1057	2.8405	0.3499	3.7077	0.0	0.9330	2.6502	86.6620	16.2336	7	
18	0.9900	2.8234	0.1057	0.1046	2.8092	0.3542	4.0619	0.0	0.9330	2.6210	89.2830	13.5834	8	
19	0.9760	2.7351	0.1046	0.1021	2.7616	0.3578	4.4196	0.0	0.9330	2.5766	91.8595	10.9624	8	
20	0.8100	2.7281	0.1021	0.0827	2.4689	0.3666	4.7862	3965.23	0.9330	2.3035	94.1630	8.3859	8	
21	0.5940	2.2097	0.0827	0.0491	1.7611	0.4525	5.2387	196.02	0.9330	1.6431	95.8061	6.0824	8	
22	0.5720	1.3126	0.0491	0.0478	1.2942	0.7619	6.0006	306.53	0.9330	1.2075	97.0136	4.4392	8	
23	0.9570	1.2758	0.0478	0.0457	1.2484	0.7838	6.7844	717.17	0.9330	1.1647	99.1783	3.2318	9	
24	0.9050	1.2210	0.0457	0.0414	1.1630	0.8190	7.6034	677.26	0.9330	1.0850	99.2634	2.0670	9	
25	0.9050	1.1050	0.0414	0.0374	1.0525	0.9050	8.5084	7623.09	0.9330	0.9820	100.2453	0.9820	9	
2109878. 2109878.														

some support from the Government's policy to pay 10 percent dividends upon unpaid serviceman's wages. It is higher than rates used in the civilian sectors when pensions are actually funded. Actuaries designing those plans anticipate only approximately five percent growth rates. The 10 percent rate is also advantageous as it is approximately the rate at which the future wages of the enlisted personnel are projected to increase in Figure C-1. That is, a five percent trend line and a five percent age-earning cycle combined impact is a 10 percent per year increase in earnings. This coincidence, i.e., identical growth rates in wages and interest rate, implies that the retirement contribution in any year is equal to the contribution in any previous year plus the accrued interest earned during the interim. For example, consider the state of retirement contribution at the end of year two. Assume that the income in year one is X_1 , that the contribution to retirement fund is C , and that the rate of interest is 10 percent. At the end of the first year the amount that had been contributed to retirement fund would be $(C) * (X_1)$. The income of the second year would be $X_2 = 1.10 * (X_1)$, as there would have been a 10 percent increase in wages. At the end of the second year the retirement contribution which had been made at the end of the first year would be equal to $1.10 * (C) * (X_1)$. The increase results from the 10 percent rate of interest. The retirement contribution made from the second year itself is $C * (X_2) = 1.10 * (C) * X_1$, which is identical to the value of the contribution made in the first year after the interest had accrued.

We can calculate the total value of the contribution at the end of the 25 years as equal to $(C) * (1.10)^{24} * X_1 * 25$. But in the example graph of

Figure C-1 this reduces to $(C) \times (39,274) \times (25)$ or $(C) \times (981,850)$. Of course the value of C is determined by the amount of the annuity that must be paid during the retirement years.

To complete this calculation all that is required is to determine the present value of the future annuity. We will use a 10 percent interest rate to discount the value of the annuity. However, as was discussed earlier, the annuity is not a fixed value but rather has been periodically increased by Congressional action. Let us assume for now that this rate of increase has been five percent per year. Then in order to simplify the calculation we can initially cancel this five percent increase in the value of the annuity against five percent of the 10 percent discount rate. On net we will be discounting by five percent. This is an approximation, although a good one. As was calculated before, the value of the annuity in the first year of retirement would be 62.5 percent of the base wage in the last year of service or \$24,546. Compound interest tables indicate that the value of this annuity over 30 years discounted at five percent is equal to \$377,336. That is, with this level of endowment the required pension benefits could be made using both the interest and diminishing the principal such that at the end of 30 years the entire fund would be expended.

As was mentioned above, C was determined by equating the present value of the annuity and the total dollar value of the contribution that the Government makes towards retirement. In the case described above, the required contribution rate is 38.4 percent. This rate was determined by

APPENDIX D

BUMED'S EXPENSE OPERATING BUDGET STRUCTURE

The Bureau of Medicine and Surgery obtains its funds from ten program elements. These program elements are listed in Column I of Table D-1 on the following page. The first element listed is Specialized Training. The function of this program is to provide the resources required for both the "A" schools (basic corpsman training), and the "C" schools that train the corpsmen to be technicians (e.g., laboratory technicians, x-ray technicians and dental technicians). The second program element listed is Professional Training. This occurs both in military activities and at civilian institutions. Professional Training is predominately training of officers; it may lead to the procurement of academic degrees, or to certification by various civilian medical societies. The program element Patients is used to allocate MPN dollars for those active duty personnel who are stationed in a Navy hospital longer than 30 days. In those cases the hospital becomes the individual's permanent duty station, and he is paid from the hospital. The next program element is Base Communications of Command and Training Activities. The two program elements Hospitals and Medical Centers provide the resources for the field activities that provide both inpatient and outpatient care as well as some research and training of both officers and enlisted personnel. The program elements Care in Non-Service Facilities and CHAMPUS are purchased services for inpatient and outpatient care, either from other Federal hospitals (Care in Non-Service Facilities) or from the civilian sector (CHAMPUS). The program element Other Medical Activities is a catchall that includes resources for some public health services, for

data processing, some opthalmic support, and some medical and dental care. We have recently become aware of an additional program element from which BUMED receives an appropriation: No. 88098, Command. Apparently this provides MPN and OMN dollars to BUMED (UIC00018) for management purposes.

Within the Expense Operating Budget (EOB) the program elements are identified by the budget classification code shown in Column 2, Table D-1. The following codes are used: Specialized Training, MA; Professional Training, MB; Base Communications, LA; Hospitals and Medical Centers, MC; Care in Non-Service Facilities and CHAMPUS, MD; and Other Medical Activities, ME.¹ The EOB system is not designed to report the patient's expense; therefore, budget classification codes have not been reported for this program element. The two sets of program elements that are reported on the same budget classification code, i.e., Hospitals and Medical Centers, and Care in Non-Service Facilities and CHAMPUS, are grouped together because this is the format in which the data is presented to Congress.²

The activities for which BUMED is the major claimant are listed in Column III, including both unit identification code (UIC) and nomenclature. A more readable listing is shown on Table D-2. In general, each activity

¹ Additional budget classification codes have been recently developed and employed such that the uniqueness referred to here between these codes and the programming elements no longer exist.

² In our working paper NMC-II-6, we discuss that format in terms of OSD/OMB Budget Submit.

data processing, some opthalmic support, and some medical and dental care. We have recently become aware of an additional program element from which BUMED receives an appropriation: No. 88098, Command. Apparently this provides MPN and OMN dollars to BUMED (UIC00018) for management purposes.

Within the Expense Operating Budget (EOB) the program elements are identified by the budget classification code shown in Column 2, Table D-1. The following codes are used: Specialized Training, MA; Professional Training, MB; Base Communications, LA; Hospitals and Medical Centers, MC; Care in Non-Service Facilities and CHAMPUS, MD; and Other Medical Activities, ME.¹ The EOB system is not designed to report the patient's expense; therefore, budget classification codes have not been reported for this program element. The two sets of program elements that are reported on the same budget classification code, i.e., Hospitals and Medical Centers, and Care in Non-Service Facilities and CHAMPUS, are grouped together because this is the format in which the data is presented to Congress.²

The activities for which BUMED is the major claimant are listed in Column III, including both unit identification code (UIC) and nomenclature. A more readable listing is shown on Table D-2. In general, each activity

1 Additional budget classification codes have been recently developed and employed such that the uniqueness referred to here between these codes and the programming elements no longer exist.

2 In our working paper NMC-II-6, we discuss that format in terms of OSD/OMB Budget Submit.

receives all its resources from only one program element. As indicated in Table D-1, the Specialized Training program element is used to fund the hospital corps schools in San Diego and Great Lakes. That portion of professional training that occurs in military activities is allocated to the Naval Dental School, the Naval Medical Training Institute, the Naval School of Health Care Administration, and the Naval Aerospace Medical Institute at Pensacola. The resources allocated within the Professional Training program element that are used for training at civilian institutions are centrally managed by BUMED. The Hospitals and Medical Centers program element resources are allocated to the field activities listed to their right in Column III. These include all the Navy hospitals and medical centers. The two program elements, Care in Non-Service Facilities and CHAMPUS, are direct purchases. These funds are centrally managed by BUMED and hence also lie within its Expense Operating Budget. The programs that receive funding through the Other Medical Activities program element are also listed in Column III of Table D-1. Among those identified there are Environmental and Preventive Medicine Units, two Disease Vector Ecology Control Centers, Administrative Units, Environmental Health Center, Naval Medical Data Services Center, the Ophthalmic Support and Training Activity, and some nonregionalized dental and medical clinics.

While in general each activity only expends resources allocated in two program elements (Base Communications and one other) there are exceptions to this rule.³ For example, in the current year the resources for

³ More specifically, each activity receives the major portion of its resources from one program element. For example, hospitals receive almost all of their funds from program element 81211. However, each hospital also receives resources to some extent from program element 81295, Base Communications of Command and Training Activities.

TABLE D-2
BUMED EOB ACTIVITIES

UIC	PE	FY	CHG	EOB	AAA	BCC				
BUMED	81211N	74	00018	00018	00018	MC	LC			
H PTMTH NH	81211N	74	00105	00105	00105	MC	LC	F	U	
H BOSTON	81211N	74	00112	00112	68086	MC	LC	F	U	
H ANAPOLIS	81211N	74	00162	00162	00162	MC	LC	F	U	
NNMC BTHSD	81212N	74	00168	00168	00163	MC	LC	F	U	MB
NAMC PNSCL	81212N	74	00203	00203	00203	MC	LC	F	U	MB
H QUANTICO	81211N	74	00231	00231	00231	MC	LC	F	U	
H KEY WEST	81211N	74	00267	00267	00267	MC	LC	F	U	
H C CHRIST	81211N	74	00285	00285	00285	MC	LC	F	U	
NDC YKSUKA	81216N	74	0453A	62499	68292	ME	LC	F		
H PNSACOLA	81211N	74	0499A	00203	00203	MC	LC			
NPMU6 PHBR	81216N	74	0545A	0545A	00604	ME	LC	F		
NPMU5 SDGO	81216N	74	0546A	0546A	68056	ME	LC	F		
NDS BTHSDA	81113N	74	0608A	00168	00168	MB		F		
NMS BTHSDA	81113N	74	0619A	00168	00168	MB		F		
HCS G LKS	81112N	74	0620A	68092	68092	MA		F		
HCS SDIEGO	81112N	74	0621A	68056	68056	MA		F		
NSHA BTHSD	81113N	74	0622A	00168	00168	MB		F		
NAMI PSCLA	81113N	74	0751A	00203	00203	MB		F		
H MEMPHIS	81211N	74	60002	60002	60002	MC	LC	F	U	
H ST ALBAN	81211N	74	60008	60008	68101	MC	LC	F	U	
H BEAUFORT	81211N	74	61337	61337	61337	MC	LC	F	U	
H STMO BAY	81211N	74	61564	61564	61564	MC	LC	F	U	
NSMC NLNDN	81212N	74	61726	61726	00129	MC	LC	F		ME
NDC WASH	81216N	74	62312	62312	00171	ME	LC	F		
NDC P HARB	81216N	74	62313	62313	00604	ME	LC	F		
NDC GUAM	81216N	74	62328	62328	68096	ME	LC	F		
NDC GTMO	81216N	74	62333	62333	61564	ME	LC	F		
H YOKOSUKA	81211N	74	62499	62499	68292	MC	LC	F	U	
NDC CPNDLT	81216N	74	62594	62594	62594	ME	LC	F		
FLDBR PHIL	81216N	74	62645	62645	68101	ME	LC	F		
NRDC NRFLK	81216N	74	62753	62753	62753	ME	LC	F		
NDC PHILA	81216N	74	62842	62842	00288	ME	LC	F		
NDYCC JAX	81216N	74	62873	62873	00207	ME	LC	F		
NDC LBEACH	81216N	74	62947	62947	00244	ME	LC	F		
NDYCC ALME	81216N	74	62989	62989	00236	ME	LC	F		
NPMU7 NAPL	81216N	74	62997	62997	66096	ME	LC	F		
NPMU2 NFLK	81216N	74	63117	63117	00189	ME	LC	F		
NOSTA WMBG	81216N	74	63439	63439	00189	ME	LC	F		
NMDSC BTHS	81216N	74	65126	65126	00168	ME	LC	F		
H ROSE RDS	81211N	74	65428	65428	65428	MC	LC	F	U	ME
H SUBIC BY	81211N	74	65491	65491	00651	MC	LC	F	U	
H ORLANDO	81211N	74	65492	65492	65492	MC	LC	F		
NDC CHLSTN	81216N	74	65999	65999	68084	ME	LC	F		
NDCENT SDG	81216N	74	66022	66022	00244	ME	LC	F		
NDC NEWPRT	81216N	74	66023	66023	62661	ME	LC	F		

TABLE D-2 (Continued)

UIC	PE	FY	CHG	EOB	AAA	BCC				
H LEMOORE	81211N	74	66095	66095	66095	MC	LC	F	U	
H NAPLES	81211N	74	66096	66096	66096	MC	LC	F	U	
H PAX RIVR	81211N	74	66098	66098	66098	MC	LC	F	U	
H PT HUNME	81211N	74	66099	66099	66099	MC	LC	F	U	
H ROTA	81211N	74	66101	66101	66101	MC	LC	F	U	
H TAIPEI	81211N	74	66102	66102	66102	MC	LC	F	U	
NRMC PTSVA	81212N	74	66181	66818	66818	MC	LC	F	U	ME
NRMC SDGO	81212N	74	68056	68056	68056	MC	LC	F	U	MA
NRMC CHLSN	81212N	74	68084	68084	68084	MC	LC	F	U	ME
NRMC JAX	81212N	74	68085	68085	68085	MC	LC	F	U	
NRMC NWPRT	81212N	74	68086	68086	68086	MC	LC	F	U	ME
NRMC WSHDC	81212N	74	68087	68087	68087	ME	LC	F		
NRMC LGBCH	81212N	74	68090	68090	68090	MC	LC	F	U	
NRMC GTLKS	81212N	74	68092	68092	68092	MC	LC	F	U	MA
NRMC LEJNE	81212N	74	68093	68093	68093	MC	LC	F	U	
NRMC PENDL	81212N	74	68094	68094	68094	MC	LC	F	U	
NRMC BWASH	81212N	74	68095	68095	68095	MC	LC	F	U	ME
NRMC GUAM	81212N	74	68096	68096	68096	MC	LC	F	U	
NRMC OAK	81212N	74	68097	68097	68097	MC	LC	F	U	ME
NRMC PEARL	81216N	74	68098	68098	00604	ME	LC	F		
NRMC PHILA	81212N	74	68101	68101	68101	MC	LC	F	U	ME
SCHOL-PROB	81113N	74	68205	68205	00168	MB				
NRDC GTLKS	81216N	74	68326	68326	68092	ME	LC	F		

Specialized Training are not allocated to the hospital corps schools but rather to their respective medical centers at San Diego and Great Lakes. The transaction occurs as a reimbursement from the Specialized Training program element to the Medical Centers program element. Other reimbursements occur when services are provided but are not programmed in the new operating authority (NOA).⁴ Other examples of such reimbursement would be subsistence for the patient, and some public works construction equipment which is funded by NAVFAC. There are two forms of reimbursement, allocated and direct.

Those activities that report their expenses under the budget classification codes MA, MB, and MC use the cost centers listed in Column IV on Table D-1. These same cost centers are shown in more readable size on Table D-3. They are used to report who spent the resources, and serve the purpose of collecting all expenditure data. Some information as to why resources were spent comes to light in the discussion below of the functional category and cost accounts. These cost centers are also used to determine the cost of producing the two outputs that are recognized in this Expense Operating Budget, inpatient care and outpatient care. An example of how this is accomplished is shown on Table D-4, which is the EOB Quarterly Cost Report Q08 for the first two quarters of FY 1973 for the Naval Hospital at Portsmouth, New Hampshire. Most of the costs that are incurred for cost centers 01-48 are for the provision of inpatient care. Those expenses that do occur in these cost centers but are incurred for some

⁴ Three categories of reimbursement can be identified from the EOB: those from non-Federal sources, those within the same appropriation, and those from other Federal sources.

purpose other than direct inpatient care are adjusted out. This can be seen in the column headed Net Adjust. Therefore the expense reported in the Net Cost column for cost centers 01-48 is that for the provision of inpatient care. The cost per inpatient bed day can be simply calculated by dividing these total expenses by the number of occupied bed days combined with medical, surgical, psychiatric, convalescent, and dental care. Hence, the cost per bed day figure is a weighted average of the cost per bed day for each of these services, the weights being determined by their relative proportion of occurrence within the cost accounting period.

Cost center 50 is labeled outpatient clinical services. This cost center includes both the expenses of clinics specifically designated as outpatient clinics and expenses incurred in the delivery of outpatient services. For example, some laboratory tests are performed on an outpatient basis. In order to account for those expenses, some laboratory costs are prorated to cost center 50 through the net adjustment process. These expenses and outputs (outpatient visits) include both those services provided for medical and surgical outpatient care and dental visits. Again the result is that the reported cost per outpatient visit is a weighted average of the cost of outpatient dental visits and outpatient medical/surgical visits. Hence, again the price reported for outpatient visits is a weighted average between the cost of dental visits and that of medical/surgical outpatient visits.⁵

⁵ The fact that medical/surgical and dental visits are reported as outpatient visits in general implies that careful interpretation is required of the rates of utilization statistics. Normally, in the civilian sector only the medical/surgical visits are reported. Hence, when comparisons are made between the active duty population and rates in the use of medical services of comparable populations in the civilian sector we must be aware that at least some dental visits are being counted for the Navy and not for the civilians.

TABLE D-3
EOB COST CENTERS

<u>CC</u>	<u>Description</u>
01	Command Administrative Support Services
06	Data Processing
07	Communication
10	Inpatient Clinical Services
20	Inpatient Support Services
21	Clinical Laboratory
22	Pharmacy
23	Radiology
24	Medical Records Administration
28	Food Service Operations
30	Housekeeping and Janitorial
32	Recreation and Chaplain Services
34	Laundry Services
40	Security - Fire Protection
42	Maintenance and Operation of Utilities and Utilities Distribution Systems
45	Maintenance and Operation of Buildings and Grounds
48	Transportation Service
50	Outpatient Clinical Services
55	Capital Expenditures
57	Maintenance and Operation of Personnel Quarters
59	Education and Training
60	Administration and Operation of Enlisted Schools
63	Administration and Operations of Officers Training Programs
65	Drug Abuse Program
66	Clinical Investigation Program
67	All Volunteer Force
68	Research, Development, Test and Evaluation
70	Other Non-Hospital and Medical Support Functions
71	Leave, Fringe Benefits and Other Labor Payments
98	Analysis of Other Receipts (CAV Credit Only)
99	Subsistence in Kind (CAV Debit Only)

TABLE D-4
BUMED FOB
QUARTERLY COST REPORT
20320-908 PROCESSED 74/04/15

QUARTER 2

PAGE 1

UIC	IDENTIFICATION								
00105	NAVAL HOSPITAL - PORTSMOUTH, N.H.								
CC	UIC	EXP SALARIES	SUPPLIES	EQUIPMENT	OTH EXPENSE	GROSS OP EXP	NET ADJUST	NET COST	COST PPD
01	10001	174,034.10	9,851.07		5,322.62	189,207.79	2,012.11-	187,195.68	18.71
06	10001	24,752.52	829.28		5,895.14	31,476.94		31,476.94	3.14
07	10001				13,596.22	13,596.22		13,596.22	1.35
10	10001	493,515.69	38,463.76	416.00	375.36	532,770.81	23,705.03-	509,065.78	50.90
20	10001	8,621.35	7,996.20		1,231.68	17,849.23		17,849.23	1.78
21	10001	31,974.00	18,638.93		4,272.00	54,884.93	42,915.23-	11,969.70	1.19
22	10001	30,020.00	83,935.28			113,955.28	95,930.65-	18,024.63	1.80
23	10001	40,706.00	13,062.97		5,665.69	59,434.66	55,874.85-	3,559.81	.35
24	10001	44,277.87	3.32			44,281.19		44,281.19	4.42
28	10001	108,260.63	44,821.46			153,082.09	26,209.44-	126,872.65	12.68
30	10001	16,369.81	573.44		1,093.80	18,037.05		18,037.05	1.80
32	10001	8,790.00			2,796.78	11,586.78		11,586.78	1.15
34	10001				11,733.81	11,733.81	1,407.38-	10,326.43	1.03
40	10001				688.60	688.60		688.60	.06
42	10001	1,995.69			46,656.07	48,651.76	14,296.00-	34,355.76	3.43
45	10001	20,582.78	3,987.23		55,162.32	79,732.33		79,732.33	7.97
48	10001	13,511.94	1,330.59		145.00	14,987.53	2,809.97	17,797.50	1.77
-45-	10001	1,017,412.38	223,493.53	416.00	154,635.09	1,395,957.00	259,540.72-	1,136,416.28	113.53
50	09686	711,685.16	34,071.41		68,489.42	814,245.99	208,303.76	1,022,549.75	14.67
		711,685.16	34,071.41		68,489.42	814,245.99	208,303.76	1,022,549.75	
57			1,331.63			1,331.63	5,320.38	6,652.01	
59		9,816.28	304.93		6,803.11	16,924.32	410.00	17,334.32	
63			111.75			111.75		111.75	
67		11,693.54	22.68			11,716.22		11,716.22	
68		5,763.38			61,180.57	66,943.95		66,943.95	
70		8,400.00			5,490.32	13,890.32	37,438.55	51,328.87	
71		5,923.90-				5,923.90-		5,923.90-	
98							2,809.97-	2,809.97-	
99							10,878.00	10,878.00	
		29,749.30	1,770.99		73,474.00	104,994.29	51,236.96	156,231.25	
00105		1,758,846.84	259,335.93	416.00	296,598.51	2,315,197.28		2,315,197.28	

Although some administrative functions are necessary for the provision of outpatient as well as inpatient care, they are costed entirely against inpatient cost centers. Examples of this are cost center 01, Command Administrative Support Services; cost center 06, Data Processing; and cost center 24, Medical Records Administration. There is no adjustment from these cost centers into cost center 50. This implies that to some extent there is an over reporting of the cost of inpatient care and an under reporting of the cost of outpatient care.

There are additional cost centers numbered 55 and above that are not costed against either inpatient or outpatient care. This implies that these cost centers have to be recognized as additional outputs for these activities (UIC's), or that for some reason they reflect double counting which must be avoided.

Cost center 55 is titled Capital Expenditures. It includes expenditures for some maintenance but is distinct from cost center 45 (Maintenance and Operation of Buildings and Grounds) in that the maintenance here is classified as non-recurring. Plant construction both within and above the commanding officer's authority is allocated here. This cost center does not include any funds appropriated through Military Construction (MILCON) and Other Procurement Navy (OPN). Only operation and maintenance dollars are reported. The philosophy implicit in the EOB is that these costs do not reflect current operating expenses and hence should not be allowed to affect reported unit costs of producing inpatient or outpatient services. In the long run, however, these expenditures become operating expenses and must be costed against the

product produced. Separate identification of these expenses is proper in the short run, but in the long-run analysis the dollars reported in this cost center should be allocated to the outputs produced.

Cost center 57 is Maintenance and Operation of Personnel Quarters. Normally this expense would have to be considered a part of the wage bill in that it is one of the costs of employing military labor, i.e., the cost of providing their housing. The composite rate, which is used to cost military labor, accounts for quarters allowance but does not impute the cost of housing provided in kind (see NAVCOMPT NOTICE 7041, 3.b). Therefore, these expenses should be allocated as part of the wage bill to the cost centers in which military labor is employed.

Cost centers 59, 60, and 63 encompass the training that occurs at the field activities. Cost center 59, Education and Training, includes those expenses for both officers and enlisted personnel for training that is not associated with an "A" or "C" school, a residency or an internship. Cost center 60 reports the expenses for class "A", "B", and "C" schools. The enlisted billets for the first two schools are costed entirely against this account, while for class "C" schools the trainees' salaries are expended on a 50-50 basis between the training and professional care functions. Cost center 63, Administration and Operation of Officer Training Programs, primarily reports the expense of training residents and interns. The salaries of residents are applied 50 percent to this cost center while those of interns are reported entirely to cost center 63. Additionally, some expenses for attendance at professional conferences and seminars are also reported to this cost center.

The dollars reported here will include both OMN funds as well as those allocated for specialized training. This is consistent with the OSD/OMB Submit which reports training expense in the program element for hospitals and medical centers. There is some additional confusion in this year, FY 1974, because the two hospital corps schools at San Diego and Great Lakes had an expense operating budget for only part of the year. For the remainder of the year they received their funds as a reimbursement from BUMED through their medical centers. Therefore within the EOB these two activities (the hospital corps schools) report expenses for only the first quarter of FY 1974. For the remainder of the year these expenses were classified as "Other Purchased Services" (see the OSD/OMB Submit), and are included in cost center 60 for the medical centers at Great Lakes and at San Diego.

An additional important factor is that the Specialized Training program element includes only the direct expenses associated with that training. None of the indirect expenses such as administration provided by the parent Medical Center to the corps school are included within their program appropriation.

Cost center 65, Drug Abuse Program, includes resources for the screening and rehabilitation of drug users in the Navy. In theory if these resources are used to provide inpatient or outpatient care, they should be adjusted back into cost centers 10 or 50. If this is not done, there could be some under reporting of expenses for delivery of medical services if these bed days or outpatient visits are reported as outputs. However, there still may be some residuals in the Drug Abuse Program of resources that

cannot be allocated to either of these other cost centers. In this case it would probably be satisfactory to report these resources under the general title heading of Public Health (a part of cost center 70 discussed below).

Cost centers 66 and 68, Clinical Investigation Program and RDTE, report the research performed in the field activities. The expenses in cost center 68 are funded completely on a reimbursable basis while those in the CIP form a part of the EOB for the program elements Hospitals and Medical Centers. These two cost centers should be combined, and their expenditures reported under the general heading, Research.

Cost center 67 reports the expenditures associated with the transition to an All Volunteer Force. This is consistent with the ODS/OMB Submit in which Congressional appropriations are requested with specific identification of the component to be used for this purpose. However, the ODS/OMB Submit reports only OMN dollars. In a report which includes both OMN and MPN dollars this cost center is probably not justifiable. The reason is that the civilian labor employed under the All Volunteer Force is a substitute for military labor. As civilian salaries increase, military salaries should decrease by approximately the same amount. Let us consider what this procedure could lead to in an extreme case. Suppose there is a hospital in which the total labor force is civilian and there are no military billets whatsoever. In this case all of the labor expense (which is over 70 percent of the cost of providing medical services) could be reported in cost center 67. The reported unit cost for inpatient and outpatient clinical services would fall drastically,

while the total cost to the Navy and the complete resource costs would remain approximately the same. In fact, cost center 67 is a fairly small component of the total expenses, but it is still appropriate to reallocate the costs over the centers that report outputs of a health care delivery system.

Cost center 70, titled Other Non-Hospital and Medical Support Functions, includes programs that might be classified as public health (preventive medicine, mobile dental units, and disaster control programs), but it also includes some expenses for the operation of officers messes and Navy exchanges as well as demolition of buildings and the referral of some patients to civilian facilities. To some extent, the portion of expenses not devoted to public health can be identified by the specific cost account (to be discussed later) to which these expenses are allocated. Because the expenses allocated to cost center 70 through the net adjustment process are not associated with this cost account their purpose can only be guessed.

Cost center 71, Leave, Fringe Benefits and Other Labor Payments, is primarily used for accounting purposes. The wages of civilians who work in the field activities are accelerated to account for their leave. When civilians are on vacation, their wages are charged to cost center 71. However, when they are working they are priced at a rate high enough above their actual wages such that sufficient credits can be allocated to this cost center to just match the debits generated during vacation. If only these transactions were to occur in this cost center, then one would expect at year end to have a zero balance. However, government

contributions to certain fringe benefit plans are also recorded in this cost center. This practice is less justifiable because these fringe benefits are a cost of employing labor, just as wages are, and they should be reported as a labor expense for the services that are generated. Similar rationale would dictate that incentive awards, severance pay, etc., which are also reported here, should be allocated across the cost centers to which the labor is applicable. It would be difficult to isolate these two effects without looking at the year end report and then allocating the reported wages across the appropriate outputs.

Cost center 98, Analysis of Other Receipts, reports only credit adjustments. It is used when the field activity receives a reimbursement from some source other than BUMED that does not fall within its Expense Operating Budget. For example, consider the case when NAVFAC provide some public works monies to a field activity to maintain quarters. In this case the appropriate cost center, for example, cost center 57, Maintenance and Operation of Personnel Quarters, would report a debit in the amount of the funds expended. In order for the accounting office to ensure that the hospital is not surpassing its EOB (or its total obligation authority) a credit must be made to cost center 98. This seems to be a good procedure both to determine the full cost of providing the services as well as identifying that the source of these funds was not the hospital's EOB.

The enlisted personnel and patients in military hospitals are not budgeted for their meals or the subsistence in kind that they receive. Rather these costs are included in the composite rate used to cost military labor. Since some of the enlisted personnel and all of the

patients receive their meals from the hospital, a credit must be made to that cost center (cost center 28, Food Center Operations) and a corresponding debit to Subsistence in Kind or cost center 99. If this were not done, there would be double counting of the cost of food provided to active duty personnel as part of their income.

Earlier it was pointed out that the justification for those cost centers numbered 55 and above had to be either that they were additional outputs of the medical care delivery system, or that they were required for some reason to avoid double counting. Some of these cost centers do not meet these criteria. Some should be reallocated to the other outputs of the medical system: cost center 55, Capital Expenditures; cost center 57, Maintenance and Operation of Personnel Quarters; perhaps cost center 65, the Drug Abuse Program; and certainly cost center 67, the All Volunteer Force. The additional outputs that should be recognized and reported more specifically are those included in education and training, the administration and operation of the enlisted schools, and officers training (cost centers 59, 60, and 63); the research function of each hospital (cost centers 66 and 68); and the public health and medical support functions which are allocated to cost center 70.

More detailed outputs are also required. For inpatient care we would want to separate convalescent care from other services and probably identify medical and surgical services and psychiatric services more specifically. Inpatient dental care is generally another form of surgery and could be counted as such. (CHAMPUS reports inpatient dental care with other inpatient surgical care.) Outpatient care should

direct expenses under functional category A8, and the other medical activities use functional training category BB. The more general functional categories applicable to all Navy activities are listed below these first five. Generally, only category X1, Research, would be classified as a final output. These other categories are indirect expenses, and should be allocated to one of the functional categories that define the primary mission of the activities for which BUMED is the primary claimant. This allocation process occurs through the use of cost adjustment vouchers.

These functional categories are further reported in cost accounts which for the five primary functional categories are shown in Column VI, Table 1. However, these cost accounts identify both those functions that are output producing and those that identify the resources used to support various services required to produce that output. For example, the final outputs are the cost accounts 4A00 Inpatient Care, 4C00 Outpatient Care, 4D00 Dental Care, 4M00 Training, and 4N00 Other Medical Activities (generally classified as Public Health). The indirect dollars for support services are those for food services, laboratory services, radiology, pharmacy, central supply, linen and housekeeping services, medical records, and common support. In general these cost accounts map directly into one of the cost centers discussed earlier. For instance, cost account 4A00 Inpatient Services is reported in cost center 10 Inpatient Clinical Services. Similarly 4B00 Food Services maps into cost center 28, Food Service Operations. Cost account 4C00, Outpatient Care is reported in cost center 50, Outpatient Clinical Services. However, Dental Services, cost account 4D00, is split between cost center 10 and cost center 50, dependent on whether these services were provided on an inpatient or

outpatient basis. As with the first three cost accounts discussed above, laboratory, radiology, pharmacy, central supply, linen and housekeeping services, and medical records all map directly into the appropriate cost center. Cost account 4M00, Training, is reported in three cost centers (59, 60, and 63). The cost accounts for Other Medical Activities and for Common Support are in general mapped into cost center 70 and Other Hospital and Medical Support Functions.

The above mapping is not unique, however. For example, the Clinical Investigation Program reported in cost center 66 is also included in cost account 4A00, Inpatient Services. Similarly, the Drug Abuse Program (cost center 65) is reported in cost account 4C00, Outpatient Services. Similar exceptions can be found from the other cost accounts. Potential mappings are shown in Table D-5.

In fact, the cost accounts are more specifically identified than is shown on Table D-1, Column VI. Table D-6 shows an example of the detail that is available for cost account 4A00, Inpatient Care; 4D00, Dental Care; and 4N00, Other Medical Activities. For example, Medical and Surgical Services, 4A00, is further identified using the last two digits of that code into medical services, surgical services, orthopedic services, obgyn, pediatrics, neuropsychiatry, EENT, clinical investigation, and other medical and surgical services. Cost account 4D00, Dental Services, is further identified as inpatient or outpatient services at Naval hospitals, services provided at dental clinics, fleet dental repair, or prosthetic laboratory service. Finally, the Other Medical Activities (what we have termed Public Health) include preventive medicine, mobile units, disaster control programs,

TABLE D-6
COST ACCOUNT DETAIL

4A00 Medical and Surgical Services

- 4A10 Medical Services
- 4A20 Surgical Services
- 4A30 Orthopedic Services
- 4A40 Obstetric, Gynecology, and Other Female Services
- 4A50 Pediatric Services
- 4A60 Neuropsychiatry Services
- 4A70 Eye, Ear, Nose and Throat Services
- 4A80 Clinical Investigation
- 4A90 Other Medical and Surgical Services

4D00 Dental Services

- 4D10 Dental Service, Naval Hospitals (Inpatient only)
- 4D20 Naval Dental Clinics
- 4D30 Prosthetic Laboratory Service
- 4D40 Fleet Dental Repair Services
- 4D50 Dental Service, Naval Hospitals (Outpatient only)

4N00 Other Medical Activities

- 4N10 Preventive Medicine
- 4N20 Mobile Units
 - 4N22 Mobile Dental Units
- 4N30 Disaster Control Programs
- 4N40 Environmental and Preventive Medicine Units
- 4N50 Disease Vector, Ecology and Control Centers
 - 4N51 Operations
 - 4N52 Training
- 4N60 Naval Ophthalmic Support and Training Activity
 - 4N61 Single Vision Fabrications
 - 4N62 Multifocal Fabrications
 - 4N63 Specialty Fabrications
- 4N70 Field Branch, Bureau of Medicine and Surgery
 - 4N71 Activity Operations
 - 4N72 Ships IOL's equipage
 - 4N73 Other Programs
 - 4N74 Ships IOL's Supplies
- 4N80 Naval Medical Data Services Center
- 4N90 Navy Environmental Industrial Health Center
- 4NA0 Collateral Equipment for New Construction (use at Bureau direction only)

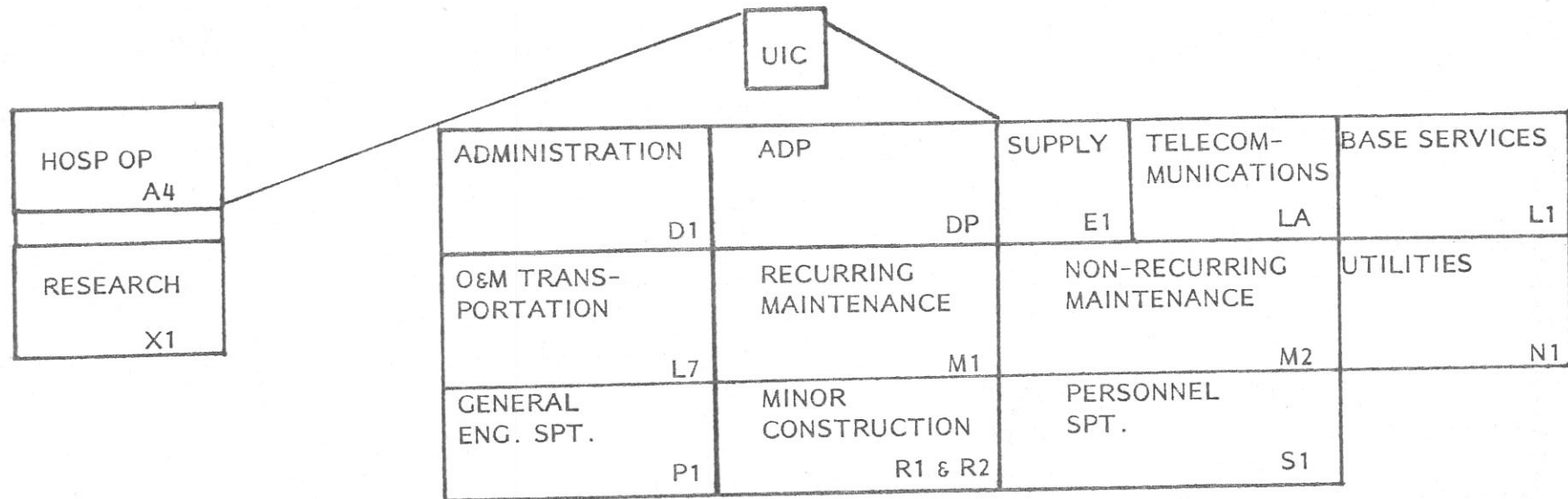
environmental and preventive medicine units, disease vector ecology control centers, Navy ophthalmic support and training activity, the field branch at the Bureau of Medicine and Surgery, the Navy Medical Data Services Center, the Navy Environmental Industrial Health Center, and collateral equipment for new construction.

This detail provided by the four-digit cost account code is not entirely available in the EOB reports generated at the Navy Medical Data Services Center at Bethesda. The reason is that in the early processing of the data only the first two digits of the cost account code are used. That is, the final digits reported are set equal to 00. For example, in the cost account for Other Medical Activities, if a UIC reported resources used in the Disaster Control Program (cost account 4N30) in the early processing, these resources would be allocated entirely to cost account 4N00. The more detailed identification of why these resources were spent is generally lost. An additional problem is that the cost adjustments discussed earlier are made between cost centers and not between cost accounts. As a result, even if the entire cost account code is preserved, only the direct expenses for each function can be identified. The indirect expenses (which are usually allocated in the adjustment process) are only allocated to broad categories of cost accounts which cover diverse services. For example, the direct cost of dental care can be identified from cost account 4D00. However, since this cost account is not reported in one cost center, but is rather split between two (cost center 10, Inpatient Clinical Services and cost center 50, Outpatient Clinical Services), the indirect costs of providing this dental care cannot be identified.

Table D-7 shows our interpretation of the structure discussed above. There are two primary outputs of each UIC: hospital operations and research. Secondary or support functions are shown on the block to the right of the final outputs. They include all functional categories other than the two for the final outputs. Such a structure enables a manager to keep track of the direct expenses for both the final outputs and the support functions. However, if the total costs are to be calculated for just the final outputs, it is necessary to allocate the resource expenses reported for the support functions to hospital operations and research. There is an additional problem in that hospital operations is too broad a category to be considered one output. As a result, we must look at the next level of detail, shown on Table D-8. Again, final outputs are indicated in the column at the left. The intermediate or secondary functions included within hospital operations are those in the right hand column. These intermediate services must be allocated to the final outputs to calculate their total cost. Those indirect expenditures listed on Table D-7 and that are allocated to hospital operations must also be more specifically allocated to the final outputs in Column I in order for their indirect as well as their direct costs to be known. Finally, training, although it is listed as such, is not in fact a final output. It is a cost of labor which the military must bear and hence should be allocated across the other final outputs identified for hospital operations. In our earlier work, this was accomplished using the billet cost model. In this study, it can be accomplished by arbitrarily assuming that this expense should be allocated in proportion to the direct military labor expense reported by these other primary outputs of hospital operations.

TABLE D-7

CONTENTS LISTED BY FUNCTIONAL CATEGORY



Of course, if a functional category different from hospital operations were selected (i.e., the activity being considered is not a Naval hospital but perhaps a school or medical center) then the structure of the accounts might be somewhat different. The primary difference, however, would be merely that vacancies would exist in some of these categories. For instance, suppose that rather than hospital operations the activity was one of the corps schools. Then the primary function would be specialized training and the outputs for the other categories (Inpatient Care, Outpatient Care, Dental Care and Other Medical Activities) would be zeros. Similar comments apply for the other types of activities that can be considered.

Of course, even more detail could be used if the last two digits of the cost account code were not set to zero in the early processing stages of the raw data. As can be seen from Table D-4, in fact the direct expenses for inpatient care can be identified much more narrowly. If that data were available, more concise comparisons could be made to CHAMPUS, which reports its inpatient data in the four following categories: medical, surgical, psychiatric, and deliveries. The Veterans Administration in the Teague Report tabulates expenses in terms of the psychiatric bed section, the surgical bed section, and nursing care beds. Much of this information for the Navy is lost in the processing of the data.

As was discussed earlier, this is not the method used to make the cost adjustments. Rather these cost accounts are reported almost exclusively into cost centers that are then adjusted to reflect the indirect services of not only those secondary outputs of hospital operations reported in

Table D-8, but all of the other intermediate products shown in Table D-7. Again the dental care unit is not specifically identified in these cost centers but rather is split between inpatient and outpatient cost centers. Training is reported exclusively in cost centers 59, 60, and 63. However, Other Medical Activities (Public Health) are reported in cost center 70 with some common support functions. This makes identification more difficult.

The final column (VII) shown on Table D-1 is an expense element. It is reported in every transaction and allocated to specific cost accounts. However, in the adjustment process, which is necessary to allocate the indirect expenditures to the primary functions of the medical care delivery system, the proportion of each component within the adjustment is not tracked. As a result, after the adjustment it is impossible to determine what component of the total expense is for military manpower and any other expense element. This becomes an important problem when one wants to reprice military labor; for example, estimating the impact of future pay raises or merely using life cycle costing rather than the composite rate which is currently used to price military labor. Such a capability would require a greatly expanded memory set if all expense elements were to be tracked. However, since there are three components which account for the major proportion of expenditures and in which we are normally most interested (A - Military Personnel, U - Civilian Personnel, and Other), this task is feasible.

APPENDIX E

EOB EXPENSE DATA BY UIC AND COST CENTER

Appendix D described BUMED Expense Operating Budget structure in which the activities funded from program elements for Specialized Training, Professional Training, Hospitals and Medical Centers report their costs. The crucial part of that discussion focused on the allocation of expenditures into the cost centers. These cost centers are then used to show why expenses were incurred and to calculate average costs for inpatient and outpatient care. Detailed discussion was provided for those cost centers whose expenses are not allocated to either of these outputs but are rather reported separately and not justified based on production. While it is not our intention to duplicate that discussion here, we do want to provide the expense data for the first three quarters of FY 1974 in a format which will lend itself to further analysis and easy reference. The three formats we chose will be discussed below, followed by an extensive tabular presentation.

For easy reference we have included as Table E-1 a list of cost centers that were discussed previously. Table E-2* reports the expenses for each field activity in terms of these cost centers. The data presented there show the total salaries, the gross cost and the net cost following the net adjustment which has been discussed in the above referenced working paper. Military salaries are not separately identified from those of the civilians. There are some problems with the data for the activities which are primarily teaching or training: hospital corps schools in San Diego and Great Lakes; the Naval Dental School, the Navy Medical School and the Navy School of Health Care Administration at Bethesda; and the Navy Aerospace Medical Institute at

* For all of the presentation of data, cost center 48 has been used to sum all inpatient expenditures.

APPENDIX E

EOB EXPENSE DATA BY UIC AND COST CENTER

Appendix D described BUMED Expense Operating Budget structure in which the activities funded from program elements for Specialized Training, Professional Training, Hospitals and Medical Centers report their costs. The crucial part of that discussion focused on the allocation of expenditures into the cost centers. These cost centers are then used to show why expenses were incurred and to calculate average costs for inpatient and outpatient care. Detailed discussion was provided for those cost centers whose expenses are not allocated to either of these outputs but are rather reported separately and not justified based on production. While it is not our intention to duplicate that discussion here, we do want to provide the expense data for the first three quarters of FY 1974 in a format which will lend itself to further analysis and easy reference. The three formats we chose will be discussed below, followed by an extensive tabular presentation.

For easy reference we have included as Table E-1 a list of cost centers that were discussed previously. Table E-2* reports the expenses for each field activity in terms of these cost centers. The data presented there show the total salaries, the gross cost and the net cost following the net adjustment which has been discussed in the above referenced working paper. Military salaries are not separately identified from those of the civilians. There are some problems with the data for the activities which are primarily teaching or training: hospital corps schools in San Diego and Great Lakes; the Naval Dental School, the Navy Medical School and the Navy School of Health Care Administration at Bethesda; and the Navy Aerospace Medical Institute at

* For all of the presentation of data, cost center 48 has been used to sum all inpatient expenditures.

Pensacola. For the two hospitals that are being closed (Chelsea and St. Albans which is being transferred to the VA), data is less reliable than that of the other hospitals and medical centers. It also appears that NAMC Bethesda may have only reported two quarters' data.

We have also sorted this same data and presented it by cost center. These are more in line with outputs. This is reported in Table E-3. On those tables for each cost center, we have identified the field activity and again the salaries, gross cost, and net cost. The totals for each cost center is reported at the bottom of each table.

Finally, as discussed previously, not all of these cost centers represent outputs that we have recognized. Others should be combined. For that reason we have made some further adjustments to the data in Table E-3. First, we have deleted from the cost of inpatient and outpatient services telecommunications, cost center 7. This was necessary to separately identify those expenses whose source is program element 81295, Base communications. Secondly, the expenditures for capital (cost center 55), maintenance of personnel quarters (cost center 57), and the All Volunteer Force (cost center 67) have been allocated acrosss the other cost centers (or outputs) for reasons discussed in Appendix D. Finally the expenditures for training (the sum of cost centers 59, 60, and 63), public health (the sum of cost centers 65 and 70) and research (the sum of cost centers 66 and 68) have been totaled. The results of this analysis are included in Table E-4.

TABLE E-1
COST CENTERS

<u>CC</u>	<u>Description</u>
01	Command and Administrative Support Services
06	Data Processing
07	Communication
10	Inpatient Clinical Services
20	Inpatient Support Services
21	Clinical Laboratory
22	Pharmacy
23	Radiology
24	Medical Records Administration
28	Food Service Operations
30	Housekeeping and Janitorial
32	Recreation and Chaplain Services
34	Laundry Service
40	Security - Fire Protection
42	Maintenance and Operation of Utilities and Utilities Distribution Systems
45	Maintenance and Operation of Buildings and Grounds
48	Transportation Service
50	Outpatient Clinical Services
55	Capital Expenditures
57	Maintenance and Operation of Personnel Quarters
59	Education and Training
60	Administration and Operation of Enlisted Schools
63	Administration and Operation of Officers Training Programs
65	Drug Abuse Program
66	Clinical Investigation Program
67	All Volunteer Force
68	Research, Development, Test and Evaluation
70	Other Non-Hospital and Medical Support Functions
71	Leave, Fringe Benefits and Other Labor Payments
98	Analysis of Other Receipts (CAV Credit Only)
99	Subsistence in Kind (CAV Debit Only)

TABLE E-2
EXPENSES OF EACH UIC

UIC= 105.	NH PORTSMOUTH, NH		NET COST
CC	SALARIES	GROSS COST	
7.	0.	20375.	20375.
48.	1552323.	2139550.	1765629.
50.	1077502.	1223283.	1542819.
55.	0.	0.	0.
57.	0.	1483.	10416.
59.	15258.	25596.	26320.
60.	0.	0.	0.
63.	0.	1878.	1878.
65.	0.	0.	0.
66.	0.	0.	0.
67.	17906.	17906.	17906.
68.	11591.	107840.	107840.
70.	12966.	20683.	72635.
71.	-15559.	-15559.	-15559.
98.	0.	0.	-25594.
99.	0.	0.	18370.
TOTAL	2671987.	3522660.	3522660.
TOTAL	2671989.	3522664.	3522664.

UIC= 112.	NH CHELSEA, MASS		NET COST
CC	SALARIES	GROSS COST	
7.	0.	0.	0.
48.	0.	0.	0.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	0.	0.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	0.	0.	0.
TOTAL	0.	0.	0.

EXPENSES OF EACH UIC

UIC=	162.	NH ANNAPOLIS, MD.		
CC		SALARIES	GROSS COST	NET COST
7.		0.	25942.	25942.
48.		1355030.	1860185.	1516265.
50.		852066.	884147.	1186559.
55.		0.	133551.	134010.
57.		0.	1312.	13902.
59.		9048.	11551.	11551.
60.		0.	0.	0.
63.		0.	0.	0.
65.		0.	0.	0.
66.		0.	0.	0.
67.		37132.	37132.	37132.
68.		0.	0.	0.
70.		0.	170.	40608.
71.		-35168.	-35168.	-35168.
98.		0.	0.	-39545.
99.		0.	0.	27567.
TOTAL		2218108.	2892880.	2892881.
TOTAL		2218109.	2892884.	2892884.

UIC=	168.	NNMC BETHESDA, MD		
CC		SALARIES	GROSS COST	NET COST
7.		25946.	235984.	187843.
48.		9032880.	12578852.	11367420.
50.		2137247.	2384424.	2903729.
55.		62750.	136011.	136011.
57.		103806.	205557.	213091.
59.		66931.	78379.	73478.
60.		14.	592.	592.
63.		823403.	824098.	824098.
65.		0.	0.	0.
66.		51903.	77129.	77129.
67.		0.	0.	0.
68.		61499.	250163.	302300.
70.		33431.	41148.	627986.
71.		66379.	66379.	66379.
98.		0.	0.	-344521.
99.		0.	0.	33012.
TOTAL		12440243.	16642732.	16280704.
TOTAL		12440247.	16642737.	16280710.

EXPENSES OF EACH UIC

UIC=	203.	NAMC PENSACOLA, FLA			
CC		SALARIES	GROSS COST	NET COST	
7.		0.	32125.	32125.	
48.		3841660.	5436574.	4246479.	
50.		2283127.	2423817.	2708922.	
55.		0.	7488.	7488.	
57.		32539.	52244.	58082.	
59.		83908.	114663.	107727.	
60.		0.	0.	0.	
63.		0.	0.	0.	
65.		13981.	13981.	13981.	
66.		0.	25.	25.	
67.		92687.	92728.	92728.	
68.		19016.	57346.	57346.	
70.		212522.	247116.	337874.	
71.		2332.	2332.	2332.	
98.		0.	0.	-38598.	
99.		0.	0.	46801.	
TOTAL		6581772.	8448314.	7641187.	
TOTAL		6581775.	8448319.	7641191.	

UIC=	231.	NH QUANTICO, VA			
CC		SALARIES	GROSS COST	NET COST	
7.		0.	23700.	23700.	
48.		1776855.	2460008.	2039999.	
50.		1051010.	1106165.	1407985.	
55.		0.	76680.	76680.	
57.		0.	28468.	35221.	
59.		7190.	14493.	14493.	
60.		0.	0.	0.	
63.		0.	0.	0.	
65.		0.	0.	0.	
66.		0.	0.	0.	
67.		27470.	27470.	27470.	
68.		0.	0.	0.	
70.		38001.	39007.	117852.	
71.		3211.	3211.	3211.	
98.		0.	0.	0.	
99.		0.	0.	32592.	
TOTAL		2903737.	3755502.	3755503.	
TOTAL		2903738.	3755505.	3755505.	

EXPENSES OF EACH UIC

UIC=	267.	NH KEY WEST, FLA		
CC		SALARIES	GROSS COST	NET COST
7.		18719.	32344.	32344.
48.		1444424.	1951503.	1699747.
50.		722410.	764477.	934732.
55.		0.	40.	40.
57.		0.	4130.	8964.
59.		12012.	18677.	18677.
60.		0.	0.	0.
63.		0.	0.	0.
65.		0.	0.	0.
66.		0.	0.	0.
67.		5301.	5301.	5301.
68.		0.	0.	0.
70.		22554.	38162.	114828.
71.		13386.	13443.	13443.
98.		0.	0.	0.
99.		0.	0.	0.
TOTAL		2220087.	2795733.	2795732.
TOTAL		2220089.	2795735.	2795735.

UIC=	285.	NH CORPUS CHRISTI, TEX		
CC		SALARIES	GROSS COST	NET COST
7.		0.	21770.	21770.
48.		2148884.	2765816.	2253537.
50.		1341028.	1403906.	1821700.
55.		0.	19908.	19908.
57.		15065.	15362.	15254.
59.		14555.	19516.	19516.
60.		0.	0.	0.
63.		0.	0.	0.
65.		0.	0.	0.
66.		0.	0.	0.
67.		31557.	31557.	31557.
68.		0.	0.	0.
70.		5758.	793468.	883423.
71.		-45763.	-45738.	-45738.
98.		0.	0.	-137.
99.		0.	0.	4773.
TOTAL		3511084.	5003795.	5003793.
TOTAL		3511084.	5003797.	5003797.

EXPENSES OF EACH UIC

UIC= 4990. NH PENSACOLA, FLA

CC	SALARIES	GROSS COST	NET COST
7.	0.	13979.	13979.
48.	150037.	168222.	305438.
50.	0.	0.	164053.
55.	0.	0.	0.
57.	3514.	3514.	9098.
59.	0.	0.	0.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	2917.	2917.	2917.
70.	0.	0.	38751.
71.	-14173.	-14173.	-14173.
98.	0.	0.	0.
99.	0.	0.	9849.
TOTAL	142295.	160480.	515933.
TOTAL	142295.	160480.	515935.

UIC= 6080. NDS BETHESDA, MD

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	-29.	1313.	1313.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	834.	834.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	60.	60.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	-29.	2207.	2207.
TOTAL	-29.	2208.	2208.

EXPENSES OF EACH UIC

UIC= 6190. NMS BETHESDA, MD

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	0.	987.	987.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	13008.	13008.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	0.	13995.	13995.
TOTAL	0.	13995.	13995.

UIC= 6200. HCS GREAT LAKES, ILL

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	0.	0.	0.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	0.	0.
60.	276051.	284607.	556640.
63.	470.	470.	470.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	276521.	285077.	557110.
TOTAL	276521.	285078.	557110.

EXPENSES OF EACH UIC

UIC= 6210. HCS SAN DIEGO, CALIF.

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	0.	0.	0.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	0.	0.
60.	0.	38486.	38486.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	0.	38486.	38486.
TOTAL	0.	38486.	38486.

UIC= 6220. NSHA BETHESDA, MD

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	0.	1119.	1119.
50.	0.	0.	0.
55.	0.	0.	0.
57.	0.	0.	0.
59.	0.	-312.	-312.
60.	0.	0.	0.
63.	0.	11572.	11572.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	69.	69.
70.	0.	0.	0.
71.	0.	0.	0.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	0.	12448.	12448.
TOTAL	0.	12449.	12449.

EXPENSES OF EACH UIC

UIC= 7510. NAMI PENSACOLA

CC	SALARIES	GROSS COST	NET COST
7.	0.	0.	0.
48.	43828.	55830.	55186.
50.	67767.	91017.	89182.
55.	0.	0.	0.
57.	0.	0.	0.
59.	37940.	48522.	344553.
60.	0.	419.	419.
63.	0.	1181.	1181.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	169.	169.
71.	7833.	7833.	7833.
98.	0.	0.	0.
99.	0.	0.	3177.
TOTAL	157368.	204971.	501700.
TOTAL	157370.	204974.	501703.

UIC=60002. NH MEMPHIS

CC	SALARIES	GROSS COST	NET COST
7.	0.	44494.	44494.
48.	3559307.	4464047.	4073799.
50.	1157928.	1264566.	1623378.
55.	0.	5065.	5065.
57.	11978.	14648.	16581.
59.	8363.	23037.	23037.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	125.	125.
66.	0.	0.	0.
67.	49382.	49382.	49382.
68.	0.	0.	0.
70.	6390.	7349.	100888.
71.	-21141.	-21141.	-21141.
98.	0.	0.	-76463.
99.	0.	0.	12427.
TOTAL	4772207.	5807078.	5807078.
TOTAL	4772207.	5807080.	5807080.

EXPENSES OF EACH UIC

UIC=60008. NH ST. ALBANS, NY

CC	SALARIES	GROSS COST	NET COST
7.	0.	51386.	51386.
48.	1124551.	1565000.	1565000.
50.	38624.	41920.	41920.
55.	0.	0.	0.
57.	9501.	10089.	10089.
59.	12950.	15704.	15704.
60.	2874.	2874.	2874.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	0.	20267.	20267.
71.	1001841.	1001841.	1001841.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	2190341.	2657695.	2657695.
TOTAL	2190342.	2657697.	2657697.

UIC=61337. NH BEAUFORT, S. C.

CC	SALARIES	GROSS COST	NET COST
7.	6010.	43628.	42047.
48.	2928803.	3710721.	3121030.
50.	899482.	1023193.	1474310.
55.	0.	47634.	47634.
57.	26959.	50787.	126244.
59.	58641.	68386.	69935.
60.	0.	0.	0.
63.	55511.	55511.	55511.
65.	0.	-18.	-18.
66.	0.	0.	0.
67.	14868.	14841.	14841.
68.	0.	0.	0.
70.	68613.	71747.	263424.
71.	-18714.	-18695.	-18695.
98.	0.	0.	-139852.
99.	0.	0.	9745.
TOTAL	4036163.	5024107.	5024109.
TOTAL	4036165.	5024111.	5024111.

EXPENSES OF EACH UIC

UIC=61564. NH GUANTANAMO BAY

CC	SALARIES	GROSS COST	NET COST
7.	3708.	8045.	8045.
48.	933705.	1268542.	1268542.
50.	239002.	254182.	254182.
55.	0.	3085.	3085.
57.	0.	29.	29.
59.	11997.	14363.	14363.
60.	0.	0.	0.
63.	0.	90.	90.
65.	26457.	28158.	28158.
66.	0.	0.	0.
67.	10647.	10647.	10647.
68.	0.	0.	0.
70.	32919.	33717.	33717.
71.	-13157.	-13157.	-13157.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	1241570.	1599656.	1599656.
TOTAL	1241571.	1599659.	1599659.

UIC=61726. NSMC NEW LONDON. CONN

CC	SALARIES	GROSS COST	NET COST
7.	0.	10167.	10167.
48.	1474460.	2528591.	2528591.
50.	730255.	778888.	778888.
55.	0.	6839.	6839.
57.	0.	0.	0.
59.	215.	13575.	13575.
60.	90788.	92466.	92466.
63.	75748.	76320.	76320.
65.	10279.	10309.	10309.
66.	0.	0.	0.
67.	39506.	39506.	39506.
68.	0.	0.	0.
70.	31620.	32339.	32339.
71.	2778.	10122.	10122.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	2455649.	3588955.	3588955.
TOTAL	2455651.	3588959.	3588959.

EXPENSES OF EACH UIC

UIC=62499. NH YOKOSUKA, JAPAN

CC	SALARIES	GROSS COST	NET COST
7.	0.	24099.	24099.
48.	1157233.	2358271.	2122840.
50.	1431291.	1636648.	1695095.
55.	0.	33367.	33367.
57.	0.	5622.	28608.
59.	11849.	36728.	39801.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	337.	337.
66.	0.	0.	0.
67.	0.	9947.	9947.
68.	0.	0.	0.
70.	33171.	38014.	177326.
71.	-12351.	280399.	280399.
98.	0.	0.	-9398.
99.	0.	0.	21010.
TOTAL	2621193.	4399333.	4399332.
TOTAL	2621192.	4399337.	4399337.

UIC=65428. NH ROOSEVELT ROADS, P.R.

CC	SALARIES	GROSS COST	NET COST
7.	3504.	5490.	5490.
48.	1762324.	2319774.	2319774.
50.	641236.	695273.	695273.
55.	0.	6000.	6000.
57.	0.	141.	141.
59.	6002.	8655.	8655.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	89.	89.	89.
68.	0.	0.	0.
70.	69229.	90525.	90525.
71.	-80368.	-73505.	-73505.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	2398512.	3046952.	3046952.
TOTAL	2398513.	3046955.	3046955.

EXPENSES OF EACH UIC

UIC=65491. NH SUBIC BAY. P.I.

CC	SALARIES	GROSS COST	NET COST
7.	0.	7619.	7619.
48.	933260.	1427951.	1078281.
50.	502440.	536729.	897884.
55.	11.	19345.	19345.
57.	0.	3305.	10199.
59.	18471.	23985.	24165.
60.	0.	0.	0.
63.	5682.	5682.	5682.
65.	1400.	1474.	1474.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	81651.	83815.	83563.
71.	-11801.	-11801.	-11801.
98.	0.	0.	-31579.
99.	0.	0.	13272.
TOTAL	1531114.	2090485.	2090485.
TOTAL	1531116.	2090487.	2090487.

UIC=65492. NH ORLANDO, FLA

CC	SALARIES	GROSS COST	NET COST
7.	0.	29722.	29722.
48.	4004394.	5429323.	4288813.
50.	1346543.	1586293.	2655732.
55.	0.	72.	72.
57.	9174.	13491.	34488.
59.	23447.	41244.	41244.
60.	0.	0.	0.
63.	0.	0.	0.
65.	4749.	4749.	4749.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	52986.	146740.	146335.
71.	-29728.	-29728.	-29728.
98.	0.	0.	0.
99.	0.	0.	50481.
TOTAL	5411565.	7192184.	7192186.
TOTAL	5411566.	7192187.	7192187.

EXPENSES OF EACH UIC

UIC=66095. NH LEMOORE, CALIF

CC	SALARIES	GROSS COST	NET COST
7.	0.	11198.	11198.
48.	1013338.	1435307.	1288685.
50.	320046.	270250.	419833.
55.	0.	12.	12.
57.	0.	0.	0.
59.	80754.	88829.	90292.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	290.	290.
66.	0.	0.	0.
67.	23821.	23821.	23821.
68.	0.	0.	0.
70.	20108.	25200.	25200.
71.	-28036.	-28036.	-28036.
98.	0.	0.	-4424.
99.	0.	0.	0.
TOTAL	1430031.	1815673.	1815673.
TOTAL	1430032.	1815676.	1815676.

UIC=66096. NH NAPLES, ITALY

CC	SALARIES	GROSS COST	NET COST
7.	0.	12411.	12411.
48.	1311131.	1727342.	1585377.
50.	362722.	403731.	537015.
55.	0.	1746.	1746.
57.	0.	0.	0.
59.	9170.	13663.	13663.
60.	0.	0.	0.
63.	0.	0.	0.
65.	14783.	14803.	14803.
66.	0.	0.	0.
67.	0.	0.	0.
68.	0.	0.	0.
70.	14366.	15781.	24502.
71.	-21783.	-21783.	-21783.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	1690389.	2155283.	2155323.
TOTAL	1690390.	2155285.	2155285.

EXPENSES OF EACH UIC

UIC=66098. NH PATUXENT, MD

CC	SALARIES	GROSS COST	NET COST
7.	0.	9714.	9714.
48.	912166.	1237428.	1060210.
50.	281109.	298403.	497517.
55.	0.	13629.	13629.
57.	0.	0.	0.
59.	7121.	13350.	16006.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	31531.	31531.	31531.
68.	0.	0.	0.
70.	27255.	30224.	30224.
71.	-24220.	-24195.	-24195.
98.	0.	0.	-24550.
99.	0.	0.	0.
TOTAL	1234962.	1600370.	1600372.
TOTAL	1234964.	1600373.	1600373.

UIC=66099. NH PORT HEUNEME, CALIF

CC	SALARIES	GROSS COST	NET COST
7.	8782.	14568.	14568.
48.	1187394.	1616625.	1366034.
50.	549293.	580172.	830763.
55.	0.	1823.	1823.
57.	0.	0.	0.
59.	7917.	11948.	11948.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	51743.	51743.	51743.
68.	0.	0.	0.
70.	64797.	98683.	98683.
71.	2080.	2080.	2080.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	1863224.	2363074.	2363074.
TOTAL	1863226.	2363078.	2363078.

EXPENSES OF EACH UIC

UIC=66101. NH ROTA, SPAIN

CC	SALARIES	GROSS COST	NET COST
7.	0.	1487.	1487.
48.	659918.	937449.	862449.
50.	330977.	362623.	436211.
55.	0.	316.	316.
57.	0.	0.	0.
59.	6944.	7708.	7708.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	23624.	23624.	23624.
68.	0.	0.	0.
70.	33222.	39372.	40783.
71.	-27157.	-34658.	-34658.
98.	0.	0.	0.
99.	0.	0.	0.
TOTAL	1027528.	1336434.	1336433.
TOTAL	1027528.	1336437.	1336437.

UIC=66102. NH TAIPEI, FORMOSA

CC	SALARIES	GROSS COST	NET COST
7.	-52.	4186.	4186.
48.	853992.	1093613.	819595.
50.	282666.	294881.	535233.
55.	0.	14240.	14240.
57.	0.	0.	0.
59.	13985.	16722.	16722.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	6192.	6192.	6192.
68.	0.	0.	0.
70.	53370.	56706.	116155.
71.	21222.	21222.	21222.
98.	0.	0.	-32676.
99.	0.	5022.	11916.
TOTAL	1231427.	1508598.	1508599.
TOTAL	1231429.	1508602.	1508602.

EXPENSES OF EACH UIC

UIC=66818. NRMC TIDEWATER, VA

CC	SALARIES	GROSS COST	NET COST
7.	78241.	224960.	224960.
48.	13125698.	18780080.	15823623.
50.	5444968.	6350641.	9352038.
55.	11969.	81731.	81731.
57.	67405.	119016.	155501.
59.	328390.	449918.	449918.
60.	164635.	175616.	269283.
63.	1451016.	1451755.	1451755.
65.	151152.	248162.	248162.
66.	37204.	53755.	53755.
67.	345587.	345587.	345587.
68.	6418.	12698.	12698.
70.	145380.	174855.	792412.
71.	-290962.	-290962.	-290962.
98.	0.	0.	-856400.
99.	0.	0.	63764.
TOTAL	20988784.	27952768.	27952752.
TOTAL	20988864.	27952864.	27952864.

UIC=68056. NRMC SAN DIEGO, CALIF

CC	SALARIES	GROSS COST	NET COST
7.	57994.	221720.	208778.
48.	16537651.	23023504.	19546192.
50.	7252796.	8915559.	11625689.
55.	0.	151398.	151398.
57.	14662.	173839.	196088.
59.	208085.	410678.	410678.
60.	0.	0.	0.
63.	2045922.	2045960.	2045960.
65.	229159.	423327.	423327.
66.	88342.	137840.	137840.
67.	351035.	351035.	351035.
68.	141473.	247746.	247746.
70.	48276.	57000.	506772.
71.	-213070.	-213070.	-213070.
98.	0.	0.	-682523.
99.	0.	0.	80229.
TOTAL	26704272.	35724736.	34827280.
TOTAL	26704320.	35724816.	34827360.

EXPENSES OF EACH UIC

UIC=68084. NRM C CHARLESTON, SC

CC	SALARIES	GROSS COST	NET COST
7.	0.	63095.	58017.
48.	5000353.	6762697.	5598313.
50.	1415674.	1627591.	2549789.
55.	0.	1464.	1464.
57.	6469.	20066.	27649.
59.	27081.	42584.	44620.
60.	0.	0.	0.
63.	6597.	6597.	6597.
65.	19217.	19217.	19217.
66.	0.	0.	0.
67.	49360.	49360.	49360.
68.	0.	0.	0.
70.	60829.	230497.	426602.
71.	-90037.	-90037.	-90037.
98.	0.	0.	-15770.
99.	0.	0.	52231.
TOTAL	6495543.	8670036.	8670035.
TOTAL	6495545.	8670038.	8670038.

UIC=68085. NRM C JACKSONVILLE, FLA

CC	SALARIES	GROSS COST	NET COST
7.	0.	54818.	54818.
48.	4870622.	6966856.	5711554.
50.	2286022.	2550429.	3699709.
55.	0.	40204.	40204.
57.	9548.	25555.	36356.
59.	25641.	56942.	56942.
60.	21459.	21459.	21459.
63.	122417.	122462.	122462.
65.	180220.	348402.	346324.
66.	0.	16.	16.
67.	132121.	132121.	132121.
68.	0.	0.	0.
70.	27189.	75261.	253650.
71.	39840.	39840.	39840.
98.	0.	0.	-169116.
99.	0.	0.	88028.
TOTAL	7715079.	10379547.	10379549.
TOTAL	7715082.	10379554.	10379554.

EXPENSES OF EACH UIC

UIC=68086. NRMIC NEWPORT, R.I.

CC	SALARIES	GROSS COST	NET COST
7.	0.	33300.	33300.
48.	3917199.	5299293.	4515613.
50.	925190.	980973.	1656401.
55.	0.	37817.	37817.
57.	0.	17893.	44776.
59.	27010.	47545.	47545.
60.	0.	0.	0.
63.	0.	0.	0.
65.	49494.	51920.	51920.
66.	0.	0.	0.
67.	68248.	68248.	68248.
68.	0.	0.	0.
70.	103477.	120992.	163986.
71.	137878.	137976.	137976.
98.	0.	0.	0.
99.	0.	0.	38376.
TOTAL	5228496.	6762657.	6762658.
TOTAL	5228498.	6762660.	6762660.

UIC=68090. NRMIC LONG BEACH, CALIF.

CC	SALARIES	GROSS COST	NET COST
7.	33285.	120413.	120413.
48.	5749841.	8175661.	6245979.
50.	2276628.	2419827.	3906021.
55.	0.	3627.	3627.
57.	7297.	10807.	22281.
59.	120056.	156313.	155968.
60.	0.	0.	0.
63.	0.	0.	0.
65.	225574.	299843.	337522.
66.	0.	0.	0.
67.	115436.	115436.	115436.
68.	44031.	55914.	75051.
70.	75670.	885529.	1293272.
71.	-72864.	-72864.	-72864.
98.	0.	0.	-31194.
99.	0.	0.	22558.
TOTAL	8541669.	12050093.	12073657.
TOTAL	8541670.	12050097.	12073660.

EXPENSES OF EACH UIC

UIC=68092. NRMG GREAT LAKES, ILL

CC	SALARIES	GROSS COST	NET COST
7.	0.	95619.	87069.
48.	7813896.	10953619.	8346295.
50.	2428323.	2696746.	4109826.
55.	0.	3500.	3500.
57.	10360.	86107.	237285.
59.	221364.	258166.	271325.
60.	65632.	65632.	65632.
63.	265660.	265780.	265780.
65.	71310.	128214.	128214.
66.	3600.	8601.	8601.
67.	68488.	68488.	68488.
68.	0.	1132.	1132.
70.	27904.	28036.	220222.
71.	64382.	64382.	64382.
98.	0.	0.	-50176.
99.	0.	0.	19552.
TOTAL	11040919.	14628403.	13760058.
TOTAL	11040922.	14628407.	13760063.

UIC=68093. NRMG CAMP LEJEUNE, N.C.

CC	SALARIES	GROSS COST	NET COST
7.	675.	31518.	30972.
48.	5426907.	7134261.	6344029.
50.	1956109.	2143084.	3033341.
55.	23520.	63794.	63794.
57.	59186.	100911.	121882.
59.	100707.	132239.	173002.
60.	0.	0.	0.
63.	0.	0.	0.
65.	12013.	12318.	17147.
66.	0.	0.	0.
67.	141880.	141880.	138962.
68.	0.	0.	0.
70.	73081.	80593.	274766.
71.	-43718.	-43568.	-43568.
98.	0.	0.	-448746.
99.	0.	0.	90902.
TOTAL	7749685.	9765512.	9765511.
TOTAL	7749688.	9765514.	9765514.

EXPENSES OF EACH UIC

UIC=68094. NRMC CAMP PENDLETON, CALIF

CC	SALARIES	GROSS COST	NET COST
7.	0.	27427.	26088.
48.	5614883.	7682901.	6467060.
50.	1565112.	1713640.	2313002.
55.	0.	0.	0.
57.	25282.	34414.	42266.
59.	27047.	59213.	59213.
60.	0.	0.	15801.
63.	22709.	22709.	22709.
65.	15109.	17328.	17328.
66.	0.	0.	0.
67.	97830.	97830.	97830.
68.	3230.	12830.	12830.
70.	0.	0.	486710.
71.	-92422.	-92422.	-92422.
98.	0.	0.	-4063.
99.	0.	0.	110180.
TOTAL	7278780.	9548443.	9548444.
TOTAL	7278783.	9548447.	9548447.

UIC=68095. NRMC BREMERTON, WASH.

CC	SALARIES	GROSS COST	NET COST
7.	0.	45516.	45516.
48.	3213190.	4179994.	3586246.
50.	1950707.	2118673.	2529359.
55.	0.	57466.	59420.
57.	3432.	21397.	26705.
59.	91113.	117912.	117912.
60.	0.	0.	0.
63.	0.	0.	0.
65.	3985.	4011.	4011.
66.	0.	0.	0.
67.	65352.	65352.	122358.
68.	0.	0.	0.
70.	78177.	82082.	233493.
71.	36363.	36363.	36363.
98.	0.	0.	-49426.
99.	0.	0.	16790.
TOTAL	5442319.	6683250.	6683231.
TOTAL	5442319.	6683233.	6683233.

EXPENSES OF EACH UIC

UIC=68096. NRMG GUAM

CC	SALARIES	GROSS COST	NET COST
7.	0.	37927.	37927.
48.	2425277.	3565419.	3133726.
50.	672391.	735311.	1144332.
55.	0.	1396.	1396.
57.	20622.	22927.	40607.
59.	7775.	20889.	20889.
60.	0.	0.	0.
63.	0.	0.	0.
65.	0.	0.	0.
66.	0.	0.	0.
67.	22786.	22786.	22786.
68.	0.	0.	0.
70.	0.	326.	12158.
71.	41397.	41397.	41397.
98.	0.	0.	-6840.
99.	0.	0.	0.
TOTAL	3190248.	4410451.	4410451.
TOTAL	3190249.	4410454.	4410454.

UIC=68097. NRMG OAKLAND, CALIF

CC	SALARIES	GROSS COST	NET COST
7.	39049.	150951.	150432.
48.	11419876.	14223920.	12354133.
50.	4726015.	5497907.	6820298.
55.	30220.	345398.	338294.
57.	73269.	174980.	207822.
59.	388627.	487929.	540549.
60.	32520.	38199.	142337.
63.	1164165.	1167519.	1167519.
65.	298769.	428845.	473691.
66.	66060.	129563.	173676.
67.	155746.	155769.	166703.
68.	89699.	100832.	100832.
70.	4008.	9737.	347704.
71.	-75901.	-76378.	-76378.
98.	0.	0.	-181770.
99.	0.	0.	108810.
TOTAL	18373040.	22684128.	22684096.
TOTAL	18373072.	22684224.	22684224.

EXPENSES OF EACH UIC

UIC=68101. NRM C PHILADELPHIA, PA

CC	SALARIES	GROSS COST	NET COST
7.	14796.	59359.	61715.
48.	10649722.	13391018.	12413386.
50.	2407871.	2808436.	3887289.
55.	11397.	60087.	60087.
57.	13976.	17683.	65631.
59.	1196510.	1309186.	1313692.
60.	0.	0.	0.
63.	0.	0.	0.
65.	13428.	14691.	14691.
66.	55459.	109494.	109494.
67.	102174.	102174.	102174.
68.	34991.	72419.	89536.
70.	33502.	59537.	243185.
71.	-204074.	-204024.	-204024.
98.	0.	0.	-431812.
99.	0.	0.	77372.
TOTAL	14314956.	17740656.	17740640.
TOTAL	14314961.	17740704.	17740704.
TOTAL	211322592.	276965376.	274978304.

TABLE E-3

EXPENSES BY COST CENTER

COST CENTER = 7.COMMUNICATION

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	7.	0.	0020375.	20375.
00112.	7.	0.	0.	0.
00162.	7.	0.	25942.	25942.
00168.	7.	25946.	235984.	187843.
00203.	7.	0.	32125.	32125.
00231.	7.	0.	23700.	23700.
00267.	7.	18719.	32344.	32344.
00285.	7.	0.	21770.	21770.
0499A.	7.	0.	13979.	13979.
0608A.	7.	0.	0.	0.
0619A.	7.	0.	0.	0.
0620A.	7.	0.	0.	0.
0621A.	7.	0.	0.	0.
0622A.	7.	0.	0.	0.
0751A.	7.	0.	0.	0.
60002.	7.	0.	44494.	44494.
60008.	7.	0.	51386.	51386.
61337.	7.	6010.	43628.	42047.
61564.	7.	3708.	8045.	8045.
61726.	7.	0.	10167.	10167.
62499.	7.	0.	24099.	24099.
65428.	7.	3504.	5490.	5490.
65491.	7.	0.	7619.	7619.
65492.	7.	0.	29722.	29722.
66095.	7.	0.	11198.	11198.
66096.	7.	0.	12411.	12411.
66098.	7.	0.	9714.	9714.
66099.	7.	8782.	14568.	14568.
66101.	7.	0.	1487.	1487.
66102.	7.	-52.	4186.	4186.
66818.	7.	78241.	224960.	224960.
68056.	7.	57994.	221720.	208778.
68084.	7.	0.	63095.	58017.
68085.	7.	0.	54818.	54818.
68086.	7.	0.	33300.	33300.
68090.	7.	33285.	120413.	120413.
68092.	7.	0.	95619.	87069.
68093.	7.	675.	31518.	30972.
68094.	7.	0.	27427.	26088.
68095.	7.	0.	45516.	45516.
68096.	7.	0.	37927.	37927.
68097.	7.	39049.	150951.	150432.
68101.	7.	14796.	59359.	61715.
TOTAL		290657.	1851056.	1774716.

COST CENTER = 48. INPATIENT SERVICES

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	48.	1552323.	2139550.	1765629.
00112.	48.	0.	0.	0.
00162.	48.	1355030.	1860185.	1516265.
00168.	48.	9032880.	12578852.	11367420.
00203.	48.	3841660.	5436574.	4246479.
00231.	48.	1776855.	2460008.	002039999.
00267.	48.	1444424.	1951503.	1699747.
00285.	48.	2148884.	2765816.	2253537.
0499A.	48.	150037.	00168222.	305438.
0608A.	48.	-29.	1313.	1313.
0619A.	48.	0.	987.	987.
0620A.	48.	0.	0.	0.
0621A.	48.	0.	0.	0.
0622A.	48.	0.	1119.	1119.
0751A.	48.	43828.	55830.	55186.
60002.	48.	3559307.	4464047.	4073799.
60008.	48.	001124551.	1565000.	1565000.
61337.	48.	2928803.	3710721.	3121030.
61564.	48.	933705.	1268542.	1268542.
61726.	48.	1474460.	2528591.	2528591.
62499.	48.	1157233.	2358271.	2122840.
65428.	48.	1762324.	002319774.	2319774.
65491.	48.	933260.	1427951.	1078281.
65492.	48.	4004394.	5429323.	4288813.
66095.	48.	1013338.	1435307.	1288685.
66096.	48.	1311131.	1727342.	1585377.
66098.	48.	912166.	1237426.	1060210.
66099.	48.	1187394.	1616625.	1366034.
66101.	48.	659918.	937449.	862449.
66102.	48.	853992.	1093613.	819595.
66818.	48.	13125698.	18780080.	15823623.
68056.	48.	16537651.	23023504.	19546192.
68084.	48.	5000353.	6762697.	5598313.
68085.	48.	4870622.	6966856.	5711554.
68086.	48.	3917199.	5299293.	4515613.
68090.	48.	5749841.	8175661.	6245979.
68092.	48.	7813896.	10953619.	8346295.
68093.	48.	5426907.	7134261.	6344029.
68094.	48.	5614883.	7682901.	6467060.
68095.	48.	3213190.	4179994.	3586246.
68096.	48.	2425277.	3565419.	3133726.
68097.	48.	11419876.	14223920.	12354133.
68101.	48.	10649722.	13391018.	12413386.
TOTAL		140926736.	192678832.	164688000.

COST CENTER = 50. OUTPATIENT CLINICAL SERVICES

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	50.	1077502.	1223283.	1542819.
00112.	50.	0.	0.	0.
00162.	50.	852066.	884147.	1186559.
00168.	50.	2137247.	2384424.	2903729.
00203.	50.	2283127.	2423817.	2708922.
00231.	50.	001051010.	1106165.	1407985.
00267.	50.	722410.	764477.	934732.
00285.	50.	1341028.	1403906.	1821700.
0499A.	50.	0.	0.	164053.
0608A.	50.	0.	0.	0.
0619A.	50.	0.	0.	0.
0620A.	50.	0.	0.	0.
0621A.	50.	0.	0.	0.
0622A.	50.	0.	0.	0.
0751A.	50.	67767.	91017.	89182.
60002.	50.	1157928.	1264566.	001623378.
60008.	50.	38624.	41920.	41920.
61337.	50.	899482.	1023193.	1474310.
61564.	50.	239002.	254182.	254182.
61726.	50.	730255.	778888.	778888.
62499.	50.	1431291.	1636648.	1695095.
65428.	50.	641236.	695273.	695273.
65491.	50.	502440.	536729.	897884.
65492.	50.	1346543.	1586293.	2655732.
66095.	50.	320046.	270250.	419833.
66096.	50.	362722.	403731.	537015.
66098.	50.	281109.	298403.	497517.
66099.	50.	549293.	580172.	830763.
66101.	50.	330977.	362623.	436211.
66102.	50.	282666.	294881.	535233.
66818.	50.	5444968.	6350641.	9352038.
68056.	50.	7252796.	8915559.	11625689.
68084.	50.	1415674.	001627591.	2549789.
68085.	50.	2286022.	2550429.	3699709.
68086.	50.	925190.	980973.	1656401.
68090.	50.	2276628.	2419827.	3906021.
68092.	50.	2428323.	2696746.	4109826.
68093.	50.	1956109.	2143084.	3033341.
68094.	50.	1565112.	1713640.	002313002.
68095.	50.	1950707.	2118673.	2529359.
68096.	50.	672391.	735311.	1144332.
68097.	50.	4726015.	5497907.	6820298.
68101.	50.	2407871.	2808436.	3887289.
TOTAL		53953424.	60867664.	82759808.

COST CENTER = 55. CAPITAL EXPENDITURES

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	55.	0.	0.	0.
00112.	55.	0.	0.	0.
00162.	55.	0.	133551.	134010.
00168.	55.	62750.	136011.	136011.
00203.	55.	0.	7488.	7488.
00231.	55.	0.	76680.	76680.
00267.	55.	0.	40.	40.
00285.	55.	0.	19908.	19908.
0499A.	55.	0.	0.	0.
0608A.	55.	0.	0.	0.
0619A.	55.	0.	0.	0.
0620A.	55.	0.	0.	0.
0621A.	55.	0.	0.	0.
0622A.	55.	0.	0.	0.
0751A.	55.	0.	0.	0.
60002.	55.	0.	5065.	5065.
60008.	55.	0.	0.	0.
61337.	55.	0.	47634.	47634.
61564.	55.	0.	3085.	3085.
61726.	55.	0.	6839.	6839.
62499.	55.	0.	33367.	33367.
65428.	55.	0.	6000.	6000.
65491.	55.	11.	19345.	19345.
65492.	55.	0.	72.	72.
66095.	55.	0.	12.	12.
66096.	55.	0.	1746.	1746.
66098.	55.	0.	13629.	13629.
66099.	55.	0.	1823.	1823.
66101.	55.	0.	316.	316.
66102.	55.	0.	14240.	14240.
66818.	55.	11969.	81731.	81731.
68056.	55.	0.	151398.	151398.
68084.	55.	0.	1464.	1464.
68085.	55.	0.	40204.	40204.
68086.	55.	0.	37817.	37817.
68090.	55.	0.	3627.	3627.
68092.	55.	0.	3500.	3500.
68093.	55.	23520.	63794.	63794.
68094.	55.	0.	0.	0.
68095.	55.	0.	57466.	59420.
68096.	55.	0.	1396.	1396.
68097.	55.	30220.	345398.	338294.
68101.	55.	11397.	60087.	60087.
TOTAL		139867.	1374733.	1370042.

COST CENTER = 57. MAINTENANCE AND OPERATION OF PERSONNEL QUARTERS

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	57.	0.	1483.	10416.
00112.	57.	0.	0.	0.
00162.	57.	0.	1312.	13902.
00168.	57.	103806.	205557.	213091.
00203.	57.	32539.	52244.	58082.
00231.	57.	0.	28468.	35221.
00267.	57.	0.	4130.	8964.
00285.	57.	15065.	15362.	15254.
0499A.	57.	3514.	3514.	9098.
0608A.	57.	0.	0.	0.
0619A.	57.	0.	0.	0.
0620A.	57.	0.	0.	0.
0621A.	57.	0.	0.	0.
0622A.	57.	0.	0.	0.
0751A.	57.	0.	0.	0.
60002.	57.	11978.	14648.	16581.
60008.	57.	9501.	10089.	10089.
61337.	57.	28959.	50787.	126244.
61564.	57.	0.	29.	29.
61726.	57.	0.	0.	0.
62499.	57.	0.	5622.	28608.
65428.	57.	0.	141.	141.
65491.	57.	0.	3305.	10199.
65492.	57.	9174.	13491.	34488.
66095.	57.	0.	0.	0.
66096.	57.	0.	0.	0.
66098.	57.	0.	0.	0.
66099.	57.	0.	0.	0.
66101.	57.	0.	0.	0.
66102.	57.	0.	0.	0.
66818.	57.	67405.	119016.	155501.
68056.	57.	14662.	173839.	196088.
68084.	57.	6469.	20066.	27649.
68085.	57.	9548.	25555.	36356.
68086.	57.	0.	17893.	44776.
68090.	57.	7297.	10807.	22281.
68092.	57.	10360.	86107.	237285.
68093.	57.	59186.	100911.	121882.
68094.	57.	25282.	34414.	42266.
68095.	57.	3432.	21397.	0026705.
68096.	57.	20622.	22927.	40607.
68097.	57.	73269.	174980.	207822.
68101.	57.	13976.	17683.	65631.
TOTAL		526044.	1235777.	1815256.

COST CENTER = 59. EDUCATION AND TRAINING

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	59.	15258.	25596.	26320.
00112.	59.	0.	0.	0.
00162.	59.	9048.	11551.	11551.
00168.	59.	66931.	78379.	73478.
00203.	59.	83908.	114663.	107727.
00231.	59.	7190.	14493.	14493.
00267.	59.	12012.	18677.	18677.
00285.	59.	14555.	19516.	19516.
0499A.	59.	0.	0.	0.
0608A.	59.	0.	834.	834.
0619A.	59.	0.	13008.	13008.
0620A.	59.	0.	0.	0.
0621A.	59.	0.	0.	0.
0622A.	59.	0.	-312.	-312.
0751A.	59.	37940.	48522.	344553.
60002.	59.	8363.	23037.	23037.
60008.	59.	12950.	15704.	15704.
61337.	59.	58641.	68386.	69935.
61564.	59.	11997.	14363.	14363.
61726.	59.	215.	13575.	13575.
62499.	59.	11849.	36728.	39801.
65428.	59.	6002.	8655.	8655.
65491.	59.	18471.	23985.	24165.
65492.	59.	23447.	41244.	41244.
66095.	59.	80754.	88829.	90292.
66096.	59.	9170.	13663.	13663.
66098.	59.	7121.	13350.	16006.
66099.	59.	7917.	11948.	11948.
66101.	59.	6944.	7708.	7708.
66102.	59.	13985.	16722.	16722.
66818.	59.	328390.	449918.	449918.
68056.	59.	208085.	410678.	410678.
68084.	59.	27081.	42584.	44620.
68085.	59.	25641.	56942.	56942.
68086.	59.	27010.	47545.	47545.
68090.	59.	120056.	156313.	155968.
68092.	59.	221364.	258166.	271325.
68093.	59.	100707.	132239.	173002.
68094.	59.	27047.	59213.	59213.
68095.	59.	91113.	117912.	117912.
68096.	59.	7775.	20889.	20889.
68097.	59.	388627.	487929.	540549.
68101.	59.	1196510.	1309186.	1313692.
TOTAL		3294074.	4292338.	4698916.

COST CENTER = 60. ADMINISTRATION AND OPERATION OF ENLISTED SCHOOLS

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	60.	0.	0.	0.
00112.	60.	0.	0.	0.
00162.	60.	0.	0.	0.
00168.	60.	14.	592.	592.
00203.	60.	0.	0.	0.
00231.	60.	0.	0.	0.
00267.	60.	0.	0.	0.
00285.	60.	0.	0.	0.
0499A.	60.	0.	0.	0.
0608A.	60.	0.	0.	0.
0619A.	60.	0.	0.	0.
0620A.	60.	276051.	284607.	556640.
0621A.	60.	0.	38486.	38486.
0622A.	60.	0.	0.	0.
0751A.	60.	0.	419.	419.
60002.	60.	0.	0.	0.
60008.	60.	2874.	2874.	2874.
61337.	60.	0.	0.	0.
61564.	60.	0.	0.	0.
61726.	60.	90788.	92466.	92466.
62499.	60.	0.	0.	0.
65428.	60.	0.	0.	0.
65491.	60.	0.	0.	0.
65492.	60.	0.	0.	0.
66095.	60.	0.	0.	0.
66096.	60.	0.	0.	0.
66098.	60.	0.	0.	0.
66099.	60.	0.	0.	0.
66101.	60.	0.	0.	0.
66102.	60.	0.	0.	0.
66818.	60.	164635.	175616.	269283.
68056.	60.	0.	0.	0.
68084.	60.	0.	0.	0.
68085.	60.	21459.	21459.	21459.
68086.	60.	0.	0.	0.
68090.	60.	0.	0.	0.
68092.	60.	65632.	65632.	65632.
68093.	60.	0.	0.	0.
68094.	60.	0.	0.	15801.
68095.	60.	0.	0.	0.
68096.	60.	0.	0.	0.
68097.	60.	32520.	38199.	142337.
68101.	60.	0.	0.	0.
TOTAL		653973.	720350.	1205989.

COST CENTER = 63. ADMINISTRATION AND OPERATION OF OFFICERS TRAINING PROGRAMS

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	63.	0.	1878.	1878.
00112.	63.	0.	0.	0.
00162.	63.	0.	0.	0.
00168.	63.	823403.	824098.	824098.
00203.	63.	0.	0.	0.
00231.	63.	0.	0.	0.
00267.	63.	0.	0.	0.
00285.	63.	0.	0.	0.
0499A.	63.	0.	0.	0.
0608A.	63.	0.	0.	0.
0619A.	63.	0.	0.	0.
0620A.	63.	470.	470.	470.
0621A.	63.	0.	0.	0.
0622A.	63.	0.	11572.	11572.
0751A.	63.	0.	1181.	1181.
60002.	63.	0.	0.	0.
60008.	63.	0.	0.	0.
61337.	63.	55511.	55511.	55511.
61564.	63.	0.	90.	90.
61726.	63.	75748.	76320.	76320.
62499.	63.	0.	0.	0.
65428.	63.	0.	0.	0.
65491.	63.	5682.	5682.	5682.
65492.	63.	0.	0.	0.
66095.	63.	0.	0.	0.
66096.	63.	0.	0.	0.
66098.	63.	0.	0.	0.
66099.	63.	0.	0.	0.
66101.	63.	0.	0.	0.
66102.	63.	0.	0.	0.
66818.	63.	1451016.	1451755.	1451755.
68056.	63.	2045922.	2045960.	2045960.
68084.	63.	6597.	6597.	6597.
68085.	63.	122417.	122462.	122462.
68086.	63.	0.	0.	0.
68090.	63.	0.	0.	0.
68092.	63.	265660.	265780.	265780.
68093.	63.	0.	0.	0.
68094.	63.	22709.	22709.	22709.
68095.	63.	0.	0.	0.
68096.	63.	0.	0.	0.
68097.	63.	1164165.	1167519.	1167519.
68101.	63.	0.	0.	0.
TOTAL		6039300.	6059584.	6059584.

COST CENTER = 65.DRUG ABUSE PROGRAM

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	65.	0.	0.	0.
00112.	65.	0.	0.	0.
00162.	65.	0.	0.	0.
00168.	65.	0.	0.	0.
00203.	65.	13981.	13981.	13981.
00231.	65.	0.	0.	0.
00267.	65.	0.	0.	0.
00285.	65.	0.	0.	0.
0499A.	65.	0.	0.	0.
0608A.	65.	0.	0.	0.
0619A.	65.	0.	0.	0.
062CA.	65.	0.	0.	0.
0621A.	65.	0.	0.	0.
0622A.	65.	0.	0.	0.
0751A.	65.	0.	0.	0.
60002.	65.	0.	125.	125.
60008.	65.	0.	0.	0.
61337.	65.	0.	-18.	-18.
61564.	65.	26457.	28158.	28158.
61726.	65.	10279.	10309.	10309.
62499.	65.	0.	337.	337.
65428.	65.	0.	0.	0.
65491.	65.	1400.	1474.	1474.
65492.	65.	4749.	4749.	4749.
66095.	65.	0.	290.	290.
66096.	65.	14783.	14803.	14803.
66098.	65.	0.	0.	0.
66099.	65.	0.	0.	0.
66101.	65.	0.	0.	0.
66102.	65.	0.	0.	0.
66818.	65.	151152.	248162.	248162.
68056.	65.	229159.	423327.	423327.
68084.	65.	19217.	19217.	19217.
68085.	65.	180220.	348402.	346324.
68086.	65.	49494.	51920.	51920.
68090.	65.	225574.	299843.	337522.
68092.	65.	71310.	128214.	128214.
68093.	65.	12013.	12318.	17147.
68094.	65.	15109.	17328.	17328.
68095.	65.	3985.	4011.	4011.
68096.	65.	0.	0.	0.
68097.	65.	298769.	428845.	473691.
68101.	65.	13428.	14691.	14691.
TOTAL		1341079.	204486.	2155762.

COST CENTER = 66 .CLINICAL INVESTIGATION PROGRAM

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	66.	0.	0.	0.
00112.	66.	0.	0.	0.
00162.	66.	0.	0.	0.
00168.	66.	51903.	77129.	77129.
00203.	66.	0.	25.	25.
00231.	66.	0.	0.	0.
00267.	66.	0.	0.	0.
00285.	66.	0.	0.	0.
0499A.	66.	0.	0.	0.
0608A.	66.	0.	0.	0.
0619A.	66.	0.	0.	0.
0620A.	66.	0.	0.	0.
0621A.	66.	0.	0.	0.
0622A.	66.	0.	0.	0.
0751A.	66.	0.	0.	0.
60002.	66.	0.	0.	0.
60008.	66.	0.	0.	0.
61337.	66.	0.	0.	0.
61564.	66.	0.	0.	0.
61726.	66.	0.	0.	0.
62499.	66.	0.	0.	0.
65428.	66.	0.	0.	0.
65491.	66.	0.	0.	0.
65492.	66.	0.	0.	0.
66095.	66.	0.	0.	0.
66096.	66.	0.	0.	0.
66098.	66.	0.	0.	0.
66099.	66.	0.	0.	0.
66101.	66.	0.	0.	0.
66102.	66.	0.	0.	0.
66818.	66.	37204.	53755.	53755.
68056.	66.	88342.	137840.	137840.
68084.	66.	0.	0.	0.
68085.	66.	0.	16.	16.
68086.	66.	0.	0.	0.
68090.	66.	0.	0.	0.
68092.	66.	3600.	8601.	8601.
68093.	66.	0.	0.	0.
68094.	66.	0.	0.	0.
68095.	66.	0.	0.	0.
68096.	66.	0.	0.	0.
68097.	66.	66060.	129563.	173676.
68101.	66.	55459.	109494.	109494.
TOTAL		302568.	516423.	560536.

COST CENTER = 67.ALL VOLUNTEER FORCE

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	67.	17906.	17906.	17906.
00112.	67.	0.	0.	0.
00162.	67.	37132.	37132.	37132.
00168.	67.	0.	0.	0.
00203.	67.	92687.	92728.	92728.
00231.	67.	27470.	27470.	27470.
00267.	67.	5301.	5301.	5301.
00285.	67.	31557.	31557.	31557.
0499A.	67.	0.	0.	0.
0608A.	67.	0.	0.	0.
0619A.	67.	0.	0.	0.
062CA.	67.	0.	0.	0.
0621A.	67.	0.	0.	0.
0622A.	67.	0.	0.	0.
0751A.	67.	0.	0.	0.
600C2.	67.	49382.	49382.	49382.
600C8.	67.	0.	0.	0.
61337.	67.	14868.	14841.	14841.
61564.	67.	10647.	10647.	10647.
61726.	67.	39506.	39506.	39506.
62499.	67.	0.	9947.	9947.
65428.	67.	89.	89.	89.
65491.	67.	0.	0.	0.
65492.	67.	0.	0.	0.
66095.	67.	23821.	23821.	23821.
66096.	67.	0.	0.	0.
66098.	67.	31531.	31531.	31531.
66099.	67.	51743.	51743.	51743.
66100.	67.	23624.	23624.	23624.
66102.	67.	6192.	6192.	6192.
66818.	67.	345587.	345587.	345587.
68056.	67.	351035.	351035.	351035.
68084.	67.	49360.	49360.	49360.
68085.	67.	132121.	132121.	132121.
68086.	67.	68248.	68248.	68248.
68090.	67.	115436.	115436.	115436.
68092.	67.	68488.	68488.	68488.
68093.	67.	141880.	141880.	138962.
68094.	67.	97830.	97830.	97830.
68095.	67.	65352.	65352.	122358.
68096.	67.	22786.	22786.	22786.
68097.	67.	155746.	155769.	166703.
68101.	67.	102174.	102174.	102174.
TOTAL		2179499.	2189483.	2254505.

COST CENTER = 68. RESEARCH, DEVELOPMENT, TEST AND EVALUATION

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	68.	11591.	107840.	107840.
00112.	68.	0.	0.	0.
00162.	68.	0.	0.	0.
00168.	68.	61499.	250163.	302300.
00203.	68.	19016.	57346.	57346.
00231.	68.	0.	0.	0.
00267.	68.	0.	0.	0.
00285.	68.	0.	0.	0.
0499A.	68.	2917.	2917.	2917.
0608A.	68.	0.	60.	60.
0619A.	68.	0.	0.	0.
062CA.	68.	0.	0.	0.
0621A.	68.	0.	0.	0.
0622A.	68.	0.	69.	69.
0751A.	68.	0.	0.	0.
60002.	68.	0.	0.	0.
60008.	68.	0.	0.	0.
61337.	68.	0.	0.	0.
61564.	68.	0.	0.	0.
61726.	68.	0.	0.	0.
62499.	68.	0.	0.	0.
65428.	68.	0.	0.	0.
65491.	68.	0.	0.	0.
65492.	68.	0.	0.	0.
66095.	68.	0.	0.	0.
66096.	68.	0.	0.	0.
66098.	68.	0.	0.	0.
66099.	68.	0.	0.	0.
66101.	68.	0.	0.	0.
66102.	68.	0.	0.	0.
66818.	68.	6418.	12698.	12698.
68056.	68.	141473.	247746.	247746.
68084.	68.	0.	0.	0.
68085.	68.	0.	0.	0.
68086.	68.	0.	0.	0.
68090.	68.	44031.	55914.	75051.
68092.	68.	0.	1132.	1132.
68093.	68.	0.	0.	0.
68094.	68.	3230.	12830.	12830.
68095.	68.	0.	0.	0.
68096.	68.	0.	0.	0.
68097.	68.	89699.	100832.	100832.
68101.	68.	34991.	72419.	89536.
TOTAL		414865.	921966.	1010357.

COST CENTER = 70. OTHER NON-HOSPITAL AND MEDICAL SUPPORT FUNCTIONS

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	70.	12966.	20683.	72635.
00112.	70.	0.	0.	0.
00162.	70.	0.	170.	40608.
00168.	70.	33431.	41148.	627986.
00203.	70.	212522.	247116.	337874.
00231.	70.	38001.	39007.	117852.
00267.	70.	22554.	38162.	114828.
00285.	70.	5758.	793468.	883423.
0499A.	70.	0.	0.	38751.
0608A.	70.	0.	0.	0.
0619A.	70.	0.	0.	0.
062CA.	70.	0.	0.	0.
0621A.	70.	0.	0.	0.
0622A.	70.	0.	0.	0.
0751A.	70.	0.	169.	169.
60002.	70.	6390.	7349.	100888.
60008.	70.	0.	20267.	20267.
61337.	70.	68613.	71747.	263424.
61564.	70.	32919.	33717.	33717.
61726.	70.	31620.	32339.	32339.
62499.	70.	33171.	38014.	177326.
65428.	70.	69229.	90525.	90525.
65491.	70.	81651.	83815.	83563.
65492.	70.	52986.	146740.	146335.
66095.	70.	20108.	25200.	25200.
66096.	70.	14366.	15781.	24502.
66098.	70.	27255.	30224.	30224.
66099.	70.	64797.	98683.	98683.
66101.	70.	33222.	39372.	40783.
66102.	70.	53370.	56706.	116155.
66818.	70.	145380.	174855.	792412.
68056.	70.	48276.	57000.	506772.
68084.	70.	60829.	230497.	426602.
68085.	70.	27189.	75261.	253650.
68086.	70.	103477.	120992.	163986.
68090.	70.	75670.	885529.	1293272.
68092.	70.	27904.	28036.	220222.
68093.	70.	73081.	80593.	274766.
68094.	70.	0.	0.	486710.
68095.	70.	78177.	82082.	233493.
68096.	70.	0.	326.	12158.
68097.	70.	4008.	9737.	347704.
68101.	70.	33502.	59537.	243185.
TOTAL		1592422.	3774847.	8772989.

COST CENTER = 71. LEAVE, FRINGE BENEFITS AND OTHER LABOR PAYMENTS

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	71.	-15559.	-15559.	-15559.
00112.	71.	0.	0.	0.
00162.	71.	-35168.	-35168.	-35168.
00168.	71.	66379.	66379.	66379.
00203.	71.	2332.	2332.	2332.
00231.	71.	3211.	3211.	3211.
00267.	71.	13386.	13443.	13443.
00285.	71.	-45763.	-45738.	-45738.
0499A.	71.	-14173.	-14173.	-14173.
0608A.	71.	0.	0.	0.
0619A.	71.	0.	0.	0.
062CA.	71.	0.	0.	0.
0621A.	71.	0.	0.	0.
0622A.	71.	0.	0.	0.
0751A.	71.	7833.	7833.	7833.
60002.	71.	-21141.	-21141.	-21141.
60008.	71.	1001841.	1001841.	1001841.
61337.	71.	-18714.	-18695.	-18695.
61564.	71.	-13157.	-13157.	-13157.
61726.	71.	2778.	10122.	10122.
62499.	71.	-12351.	280399.	280399.
65428.	71.	-80368.	-73505.	-73505.
65491.	71.	-11801.	-11801.	-11801.
65492.	71.	-29728.	-29728.	-29728.
66095.	71.	-28036.	-28036.	-28036.
66096.	71.	-21783.	-21783.	-21783.
66098.	71.	-24220.	-24195.	-24195.
66099.	71.	2080.	2080.	2080.
66101.	71.	-27157.	-34658.	-34658.
66102.	71.	21222.	21222.	21222.
66818.	71.	-290962.	-290962.	-290962.
68056.	71.	-213070.	-213070.	-213070.
68084.	71.	-90037.	-90037.	-90037.
68085.	71.	39840.	39840.	39840.
68086.	71.	137878.	137976.	137976.
68090.	71.	-72864.	-72864.	-72864.
68092.	71.	64382.	64382.	64382.
68093.	71.	-43718.	-43568.	-43568.
68094.	71.	-92422.	-92422.	-92422.
68095.	71.	36363.	36363.	36363.
68096.	71.	41397.	41397.	41397.
68097.	71.	-75901.	-76378.	-76378.
68101.	71.	-204074.	-204024.	-204024.
TOTAL		-41245.	258158.	258158.

COST CENTER = 98 ANALYSIS OF OTHER RECEIPTS (CAV CREDIT ONLY)

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	98.	0.	0.	-25594.
00112.	98.	0.	0.	0.
00162.	98.	0.	0.	-39545.
00168.	98.	0.	0.	-344521.
00203.	98.	0.	0.	-38598.
00231.	98.	0.	0.	0.
00267.	98.	0.	0.	0.
00285.	98.	0.	0.	-137.
0499A.	98.	0.	0.	0.
0608A.	98.	0.	0.	0.
0619A.	98.	0.	0.	0.
0620A.	98.	0.	0.	0.
0621A.	98.	0.	0.	0.
0622A.	98.	0.	0.	0.
0751A.	98.	0.	0.	0.
60002.	98.	0.	0.	-76463.
60008.	98.	0.	0.	0.
61337.	98.	0.	0.	-139852.
61564.	98.	0.	0.	0.
61726.	98.	0.	0.	0.
62499.	98.	0.	0.	-9398.
65428.	98.	0.	0.	0.
65491.	98.	0.	0.	-31579.
65492.	98.	0.	0.	0.
66095.	98.	0.	0.	-4424.
66096.	98.	0.	0.	0.
66098.	98.	0.	0.	-24550.
66099.	98.	0.	0.	0.
66101.	98.	0.	0.	0.
66102.	98.	0.	0.	-32676.
66818.	98.	0.	0.	-856400.
68056.	98.	0.	0.	-682523.
68084.	98.	0.	0.	-15770.
68085.	98.	0.	0.	-169116.
68086.	98.	0.	0.	0.
68090.	98.	0.	0.	-31194.
68092.	98.	0.	0.	-50176.
68093.	98.	0.	0.	-448746.
68094.	98.	0.	0.	-4063.
68095.	98.	0.	0.	-49426.
68096.	98.	0.	0.	-6840.
68097.	98.	0.	0.	-181770.
68101.	98.	0.	0.	-431812.
TOTAL		0.	0.	-3695173.

COST CENTER = 99 SUBSISTENCE IN KIND (CAV DEBIT ONLY)

UIC	CC	SALARIES	GROSS COST	NET COST
00105.	99.	0.	0.	18370.
00112.	99.	0.	0.	0.
00162.	99.	0.	0.	27567.
00168.	99.	0.	0.	33012.
00203.	99.	0.	0.	46801.
00231.	99.	0.	0.	32592.
00267.	99.	0.	0.	0.
00285.	99.	0.	0.	4773.
0499A.	99.	0.	0.	9849.
0608A.	99.	0.	0.	0.
0619A.	99.	0.	0.	0.
0620A.	99.	0.	0.	0.
0621A.	99.	0.	0.	0.
0622A.	99.	0.	0.	0.
0751A.	99.	0.	0.	3177.
60002.	99.	0.	0.	12427.
60008.	99.	0.	0.	0.
61337.	99.	0.	0.	9745.
61564.	99.	0.	0.	0.
61726.	99.	0.	0.	0.
62499.	99.	0.	0.	21010.
65428.	99.	0.	0.	0.
65491.	99.	0.	0.	13272.
65492.	99.	0.	0.	50481.
66095.	99.	0.	0.	0.
66096.	99.	0.	0.	0.
66098.	99.	0.	0.	0.
66099.	99.	0.	0.	0.
66101.	99.	0.	0.	0.
66102.	99.	0.	5022.	11916.
66818.	99.	0.	0.	63764.
68056.	99.	0.	0.	80229.
68084.	99.	0.	0.	52231.
68085.	99.	0.	0.	88028.
68086.	99.	0.	0.	38376.
68090.	99.	0.	0.	22558.
68092.	99.	0.	0.	19552.
68093.	99.	0.	0.	90902.
68094.	99.	0.	0.	110180.
68095.	99.	0.	0.	16790.
68096.	99.	0.	0.	0.
68097.	99.	0.	0.	108810.
68101.	99.	0.	0.	77372.
TOTAL		0.	5022.	1063784.
TOTAL		211613184.	278815488.	276752384.

TABLE E-4

ADJUSTED COST CENTER DATA

COST CENTER = Inpatient			GROSS COST	NET COST
UIC	CC	SALARIES		
105.	48.	1562734.	2130919.	1759389.
112.	48.	0.	0.	0.
162.	48.	1377733.	1949798.	1591375.
168.	48.	9130085.	12606383.	11424409.
203.	48.	3916196.	5504185.	4304018.
231.	48.	1793843.	2526158.	2095310.
267.	48.	1429167.	1925791.	1676122.
285.	48.	2177424.	2781010.	2261809.
4990.	48.	153484.	157692.	296792.
6080.	48.	-29.	1313.	1313.
6190.	48.	0.	987.	987.
6200.	48.	0.	0.	0.
6210.	48.	0.	0.	0.
6220.	48.	0.	1119.	1119.
7510.	48.	43828.	55830.	55186.
60002.	48.	3605460.	4472989.	4078847.
60008.	48.	1133613.	1523191.	1523191.
61337.	48.	2954776.	3752101.	3196593.
61564.	48.	937980.	1271399.	1271399.
61726.	48.	1498596.	2551560.	2551560.
62499.	48.	1157233.	2362404.	2136371.
65428.	48.	1758883.	2318921.	2318921.
65491.	48.	933267.	1435858.	1085844.
65492.	48.	4011156.	5409802.	4279801.
66095.	48.	1030168.	1442874.	1294279.
66096.	48.	1311131.	1716315.	1574235.
66098.	48.	935594.	1263035.	1080253.
66099.	48.	1212480.	1639484.	1383039.
66101.	48.	675038.	952613.	876279.
66102.	48.	858436.	1104696.	826639.
66818.	48.	13314327.	18924112.	15920718.
68056.	48.	16707128.	23241840.	19726416.
68084.	48.	5043105.	6754659.	5590955.
68085.	48.	4962214.	7047633.	5772953.
68086.	48.	3970429.	5366923.	4587920.
68090.	48.	5799503.	8143360.	6198363.
68092.	48.	7870431.	10977955.	8450974.
68093.	48.	5587256.	7332665.	6521955.
68094.	48.	5710254.	7762252.	6537303.
68095.	48.	3254600.	4226817.	3655613.
68096.	48.	2459177.	3566281.	3142736.
68097.	48.	11543372.	14506799.	12599655.
68101.	48.	10729276.	13467151.	12507948.
TOTAL		142549072.	194176592.	166158288.

COST CENTER =		Outpatient	GROSS COST	NET COST
UIC	CC	SALARIES		
105.	50.	1084729.	1230062.	1555315.
112.	50.	0.	0.	0.
162.	50.	866343.	939848.	1267014.
168.	50.	2166469.	2435330.	2918125.
203.	50.	2327424.	2468547.	2766556.
231.	50.	1061058.	1146959.	1463158.
267.	50.	724164.	767119.	939620.
285.	50.	1358839.	1422817.	1846222.
4990.	50.	0.	0.	167055.
6080.	50.	0.	0.	0.
6190.	50.	0.	0.	0.
6200.	50.	0.	0.	0.
6210.	50.	0.	0.	0.
6220.	50.	0.	0.	0.
7510.	50.	67767.	91017.	89182.
60002.	50.	1172942.	1279855.	1643338.
60008.	50.	38935.	42185.	42185.
61337.	50.	909325.	1046912.	1528984.
61564.	50.	241054.	256380.	256380.
61726.	50.	742209.	789136.	789136.
62499.	50.	1431291.	1656443.	1725487.
65428.	50.	641259.	696666.	696666.
65491.	50.	502444.	542596.	910616.
65492.	50.	1348817.	1589290.	2668646.
66095.	50.	325362.	273811.	425352.
66096.	50.	362722.	404057.	537448.
66098.	50.	288329.	306988.	511610.
66099.	50.	565078.	593726.	850171.
66101.	50.	338560.	369074.	443971.
66102.	50.	284120.	299014.	542605.
66818.	50.	5556338.	6476933.	9545123.
68056.	50.	7352907.	9087629.	11846363.
68084.	50.	1427777.	1640966.	2567979.
68085.	50.	2329010.	2600461.	3775719.
68086.	50.	937762.	999775.	1695427.
68090.	50.	2309661.	2446296.	3952441.
68092.	50.	2445892.	2726538.	4196492.
68093.	50.	2014156.	2212457.	3133150.
68094.	50.	1591696.	1737541.	2346236.
68095.	50.	1975847.	2165991.	2611426.
68096.	50.	681790.	743397.	1161682.
68097.	50.	4793513.	5667391.	7041049.
68101.	50.	2429233.	2836978.	3938857.
TOTAL		54694704.	61990000.	84396576.

COST CENTER =		Research		
UIC	CC	SALARIES	GROSS COST	NET COST
105.	66.	11669.	108438.	108713.
112.	66.	0.	0.	0.
162.	66.	0.	0.	0.
168.	66.	114953.	334279.	387738.
203.	66.	19385.	58430.	58592.
231.	66.	0.	0.	0.
267.	66.	0.	0.	0.
285.	66.	0.	0.	0.
4990.	66.	2984.	2982.	2970.
6080.	66.	0.	60.	60.
6190.	66.	0.	0.	0.
6200.	66.	0.	0.	0.
6210.	66.	0.	0.	0.
6220.	66.	0.	69.	69.
7510.	66.	0.	0.	0.
60002.	66.	0.	0.	0.
60008.	66.	0.	0.	0.
61337.	66.	0.	0.	0.
61564.	66.	0.	0.	0.
61726.	66.	0.	0.	0.
62499.	66.	0.	0.	0.
65428.	66.	0.	0.	0.
65491.	66.	0.	0.	0.
65492.	66.	0.	0.	0.
66095.	66.	0.	0.	0.
66096.	66.	0.	0.	0.
66098.	66.	0.	0.	0.
66099.	66.	0.	0.	0.
66101.	66.	0.	0.	0.
66102.	66.	0.	0.	0.
66818.	66.	44514.	67775.	67825.
68056.	66.	232987.	393028.	393343.
68084.	66.	0.	0.	0.
68085.	66.	0.	16.	16.
68086.	66.	0.	0.	0.
68090.	66.	44670.	56526.	75943.
68092.	66.	3626.	9841.	9959.
68093.	66.	0.	0.	0.
68094.	66.	3285.	13009.	13022.
68095.	66.	0.	0.	0.
68096.	66.	0.	0.	0.
68097.	66.	157984.	237497.	283415.
68101.	66.	91252.	183762.	201548.
TOTAL		727308.	1465709.	1603210.

COST CENTER =		Public Health	GROSS COST	NET COST
UIC	CC	SALARIES		
105.	70.	13053.	20798.	73223.
112.	70.	0.	0.	0.
162.	70.	0.	181.	43361.
168.	70.	33888.	42026.	641739.
203.	70.	230898.	265915.	359341.
231.	70.	38364.	40446.	122470.
267.	70.	22609.	38294.	115428.
285.	70.	5834.	804157.	895315.
4990.	70.	0.	0.	39460.
6080.	70.	0.	0.	0.
6190.	70.	0.	0.	0.
6200.	70.	0.	0.	0.
6210.	70.	0.	0.	0.
6220.	70.	0.	0.	0.
7510.	70.	0.	169.	169.
60002.	70.	6473.	7564.	102255.
60008.	70.	0.	20395.	20395.
61337.	70.	69364.	73392.	273468.
61564.	70.	59886.	62410.	62410.
61726.	70.	42585.	43209.	43209.
62499.	70.	33171.	38815.	180848.
65428.	70.	69231.	90706.	90706.
65491.	70.	83052.	86221.	86243.
65492.	70.	57833.	151775.	151819.
66095.	70.	20442.	25826.	25825.
66096.	70.	29149.	30609.	39337.
66098.	70.	27955.	31094.	31080.
66099.	70.	66659.	100988.	100988.
66101.	70.	33983.	40072.	41509.
66102.	70.	53644.	57501.	117755.
66818.	70.	302597.	431429.	1062057.
68056.	70.	281264.	489597.	948810.
68084.	70.	80730.	251766.	449896.
68085.	70.	211309.	431974.	612300.
68086.	70.	155050.	176226.	220993.
68090.	70.	305615.	1198337.	1650173.
68092.	70.	99932.	157976.	356525.
68093.	70.	87619.	95919.	301572.
68094.	70.	15366.	17570.	511576.
68095.	70.	83221.	88016.	245210.
68096.	70.	0.	330.	12342.
68097.	70.	307101.	452102.	848045.
68101.	70.	47346.	74982.	261139.
TOTAL		2975217.	5938775.	11138980.

COST CENTER = 4		Training	GROSS COST	NET COST
UIC	CC	SALARIES		
105.	60.	15360.	27626.	28426.
112.	60.	0.	0.	0.
162.	60.	9200.	12279.	12334.
168.	60.	902522.	922349.	917838.
203.	60.	85536.	116779.	110019.
231.	60.	7259.	15027.	15061.
267.	60.	12041.	18742.	18775.
285.	60.	14748.	19779.	19779.
4990.	60.	0.	0.	0.
6080.	60.	0.	834.	834.
6190.	60.	0.	13008.	13008.
6200.	60.	276521.	285077.	557110.
6210.	60.	0.	38486.	38486.
6220.	60.	0.	11260.	11260.
7510.	60.	37940.	50122.	346153.
60002.	60.	8471.	23316.	23320.
60008.	60.	15952.	18696.	18696.
61337.	60.	115401.	126769.	130238.
61564.	60.	12100.	14578.	14578.
61726.	60.	169481.	184760.	184760.
62499.	60.	11849.	37172.	40515.
65428.	60.	6002.	8672.	8672.
65491.	60.	24153.	29991.	30270.
65492.	60.	23487.	41322.	41445.
66095.	60.	82095.	90000.	91479.
66096.	60.	9170.	13674.	13674.
66098.	60.	7304.	13734.	16459.
66099.	60.	8145.	12227.	12227.
66101.	60.	7103.	7845.	7845.
66102.	60.	14057.	16956.	16952.
66818.	60.	1983803.	2118597.	2215776.
68056.	60.	2285117.	2504050.	2506057.
68084.	60.	33966.	49585.	51685.
68085.	60.	172705.	204803.	204990.
68086.	60.	27377.	48456.	48665.
68090.	60.	121798.	158023.	157822.
68092.	60.	556655.	596091.	616730.
68093.	60.	103695.	136520.	178727.
68094.	60.	50601.	83065.	99185.
68095.	60.	92287.	120545.	121738.
68096.	60.	7884.	21119.	21206.
68097.	60.	1607952.	1745855.	1910440.
68101.	60.	1207124.	1322490.	1330313.
TOTAL		10126849.	11280268.	12203532.

APPENDIX F

EXPENSE BY PROGRAM ELEMENT, UIC AND APPROPRIATION CATEGORY QUARTERS 1 THROUGH 3, FY 1974

The Expense Operating Budget is not all inclusive because many field activities are not reported in it. Additionally it does not conveniently identify reimbursements. Thus, a second data source has been secured: Report No. 2171, in which all activities report their expenses by expense element and program element. We have summarized this data and reported it by unit identification code (UIC)* in Table F-1. The expenses are disaggregated into MPN expenditures (1), civilian salaries (2), reimbursements (3), the total of OMN and reimbursements (4), and the total expenditures (5).

In Table F-2 we have sorted this same data by program element. Expenditures are reported in the same format. Program element 81213, which reports no expenditures, is for patients' salaries.

For handy reference, this appendix concludes with Table F-3, a listing of the program elements.

* For those activities with UIC's beginning with 0 or 00, the leading zeros have been dropped. For those with UIC's ending in A, the A has been replaced by zero. All unit identification codes remain unique under this transformation.

TABLE F-1

SUMMARY - EXPENSE BY PROGRAM ELEMENT

PROGRAM ELEMENT	UIC	MPN	-----JMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.					
81113.		0.	0.	2266027.	2420859.	2420859.
81113.		5089413.	0.	0.	3208809.	8298222.
81211.		0.	0.	572363.	218994.	218994.
81214.		0.	0.	0.	57865584.	57865584.
81215.		0.	0.	0.	6444847.	6444847.
81216.		0.	0.	0.	1794358.	1794358.
88098.		2401132.	2685863.	9369.	3213519.	5614651.
88098.		87244.	0.	0.	0.	87244.
88098.		61370.	0.	0.	0.	61370.
UIC TOTALS		7639159.	2685863.	2847759.	75166928.	82806064.
H PTMTH NH	105.					
81211.		1735021.	936963.	554396.	1767268.	3502289.
81295.		0.	0.	0.	20375.	20375.
UIC TOTALS		1735021.	936963.	554396.	1787643.	3522664.
H BOSTON	112.					
81211.		3335711.	1609774.	194471.	2801676.	6137387.
81295.		3861.	24385.	0.	82154.	86015.
UIC TOTALS		3339572.	1634159.	194471.	2883830.	6223402.
H ANAPOLIS	162.					
81211.		1633079.	585027.	56856.	1234443.	2867522.
81295.		0.	0.	0.	25942.	25942.
UIC TOTALS		1633079.	585027.	56856.	1260385.	2893464.
NNMC BTHSD	168.					
81212.		9980390.	7239548.	2556353.	12983130.	22963520.
81295.		0.	34429.	0.	314652.	314652.
UIC TOTALS		9980390.	7273977.	2556353.	13297782.	23278160.
NAMC PNSCL	203.					
81212.		4117810.	1830865.	495332.	3457873.	7575683.
81295.		0.	0.	0.	56205.	56205.
UIC TOTALS		4117810.	1830865.	495332.	3514078.	7631888.
H QUANTICO	231.					
81211.		1973118.	607726.	164578.	1356494.	3329612.
81295.		0.	0.	0.	20711.	20711.
UIC TOTALS		1973118.	607726.	164578.	1377205.	3350323.

PROGRAM ELEMENT	UIC	MPN	-----JMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
H KEY WEST	267.					
81211.		1565097.	636271.	67469.	1194848.	2759945.
81295.		0.	18719.	0.	35789.	35789.
UIC TOTALS		1565097.	654990.	67469.	1230637.	2795734.
H C CHRIST	285.					
81211.		2626749.	884493.	893442.	2355277.	4982026.
81295.		0.	0.	0.	21770.	21770.
UIC TOTALS		2626749.	884493.	893442.	2377047.	5003796.
H PNSACOLA	4990.					
81211.		44336.	8330.	4517.	10255.	54591.
UIC TOTALS		44336.	8330.	4517.	10255.	54591.
NPMU6 PHBR	5450.					
81216.		219080.	20719.	0.	36144.	255224.
UIC TOTALS		219080.	20719.	0.	36144.	255224.
NPMU5 SDGO	5460.					
81216.		188675.	5774.	0.	24029.	212704.
81295.		0.	0.	0.	1247.	1247.
UIC TOTALS		188675.	5774.	0.	25276.	213951.
NDS BTHSDA	6080.					
81113.		0.	0.	119571.	2569.	2569.
UIC TOTALS		0.	0.	119571.	2569.	2569.
NMS BTHSDA	6190.					
81113.		0.	0.	796.	15730.	15730.
UIC TOTALS		0.	0.	796.	15730.	15730.
HCS G LKS	6200.					
81112.		347884.	22078.	36775.	38625.	386509.
UIC TOTALS		347884.	22078.	36775.	38625.	386509.
HCS SDIEGO	6210.					
81112.		122211.	8709.	15083.	53572.	175783.
UIC TOTALS		122211.	8709.	15083.	53572.	175783.
NSHA BTHSD	6220.					
81113.		0.	0.	76.	13423.	13423.
UIC TOTALS		0.	0.	76.	13423.	13423.

PROGRAM ELEMENT	UIC	MPN	-----JMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
NAMI PSCLA	7510.					
81113.		0.	69997.	84977.	86760.	86760.
UIC TOTALS		0.	69997.	84977.	86760.	86760.
H MEMPHIS	60002.					
81211.		3753630.	1018576.	104584.	2008955.	5762585.
81295.		0.	0.	0.	44494.	44494.
UIC TOTALS		3753630.	1018576.	104584.	2053449.	5807079.
H ST ALBAN	60008.					
81211.		1423068.	1281520.	60863.	1877334.	3300402.
81295.		0.	0.	0.	52532.	52532.
UIC TOTALS		1423068.	1281520.	60863.	1929866.	3352934.
H BEAUFORT	61337.					
81211.		2793227.	1236916.	463758.	2201851.	4995078.
81295.		0.	6010.	0.	29032.	29032.
UIC TOTALS		2793227.	1242926.	463758.	2230883.	5024110.
H GTMO BAY	61564.					
81211.		936573.	160081.	58980.	452502.	1389075.
81295.		0.	0.	0.	3890.	3890.
UIC TOTALS		936573.	160081.	58980.	456392.	1392965.
NSMC NLNDN	61726.					
81212.		1989164.	466484.	667582.	1589627.	3578791.
81295.		0.	0.	0.	10167.	10167.
UIC TOTALS		1989164.	466484.	667582.	1599794.	3588958.
NDC WASH	62312.					
81216.		1204032.	52867.	0.	142488.	1346520.
UIC TOTALS		1204032.	52867.	0.	142488.	1346520.
NDC P HARB	62313.					
81216.		1007270.	90738.	0.	224648.	1231918.
81295.		0.	0.	0.	4434.	4434.
UIC TOTALS		1007270.	90738.	0.	229082.	1236352.
NDC GUAM	62328.					
81216.		383346.	22515.	9.	64150.	447496.
81295.		0.	0.	0.	1354.	1354.
UIC TOTALS		383346.	22515.	9.	65504.	448850.

PROGRAM ELEMENT	UIC	MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
NDC GTMO	62333.					
81216.		343668.	4208.	0.	32274.	375942.
81295.		0.	0.	0.	432.	432.
UIC TOTALS		343668.	4208.	0.	32706.	376374.
H YOKOSUKA	62499.					
81211.		2173077.	79592.	131886.	1555264.	3728341.
81295.		0.	0.	0.	21699.	21699.
UIC TOTALS		2173077.	79592.	131886.	1576963.	3750040.
NDC CPNDLT	62594.					
81216.		1281023.	92842.	0.	163461.	1444484.
UIC TOTALS		1281023.	92842.	0.	163461.	1444484.
FLDBR PHIL	62645.					
81216.		250640.	112677.	11650.	142795.	393435.
UIC TOTALS		250640.	112677.	11650.	142795.	393435.
NRDC NRFLK	62753.					
81216.		2069500.	149169.	90596.	346920.	2416420.
81295.		0.	0.	0.	7196.	7196.
UIC TOTALS		2069500.	149169.	90596.	354116.	2423616.
NDC PHILA	62842.					
81216.		418259.	43154.	0.	72452.	490711.
UIC TOTALS		418259.	43154.	0.	72452.	490711.
NDYCC JAX	62873.					
81216.		104343.	45974.	0.	55874.	160217.
UIC TOTALS		104343.	45974.	0.	55874.	160217.
NDC LBEACH	62947.					
81216.		736253.	54592.	0.	104474.	840727.
UIC TOTALS		736253.	54592.	0.	104474.	840727.
NDYCC ALME	62989.					
81216.		132800.	27965.	0.	39171.	171971.
UIC TOTALS		132800.	27965.	0.	39171.	171971.
NPMU7 NAPL	62997.					
81216.		169337.	8159.	0.	20914.	190251.
UIC TOTALS		169337.	8159.	0.	20914.	190251.

PROGRAM ELEMENT	UIC	MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
NPMU2 NFLK	63117.					
81216.		666928.	22974.	0.	46678.	713606.
UIC TOTALS		666928.	22974.	0.	46678.	713606.
NOSTA WMBG	63439.					
81216.		769210.	121676.	109018.	1383749.	2152959.
UIC TOTALS		769210.	121676.	109018.	1383749.	2152959.
NMDSC BTHS	65126.					
81216.		74390.	799598.	0.	879709.	954099.
UIC TOTALS		74390.	799598.	0.	879709.	954099.
H ROSE RDS	65428.					
81211.		1683878.	457097.	66881.	947903.	2631781.
81295.		1168.	1516.	0.	3463.	4631.
UIC TOTALS		1685046.	458613.	66881.	951366.	2636412.
H SUBIC BY	65491.					
81211.		2018629.	251138.	98557.	1019618.	3038247.
81295.		0.	0.	0.	7642.	7642.
UIC TOTALS		2018629.	251138.	98557.	1027260.	3045889.
H ORLANDO	65492.					
81211.		3937307.	1477145.	167591.	3228059.	7165366.
81295.		0.	0.	0.	29722.	29722.
UIC TOTALS		3937307.	1477145.	167591.	3257781.	7195088.
NDC CHLSTN	65999.					
81216.		483958.	98638.	3799.	134012.	617970.
81295.		0.	0.	0.	78.	78.
UIC TOTALS		483958.	98638.	3799.	134090.	618048.
NDCENT SDG	66022.					
81216.		1339366.	98532.	0.	245014.	1584380.
UIC TOTALS		1339366.	98532.	0.	245014.	1584380.
NDC NEWPRT	66023.					
81216.		560150.	70790.	0.	124154.	684304.
81295.		0.	0.	0.	1507.	1507.
UIC TOTALS		560150.	70790.	0.	125661.	685811.

PROGRAM ELEMENT	UIC	MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
H LEMOORE	66095.					
81211.		1230779.	198367.	1827.	571485.	1802264.
81295.		0.	0.	0.	11198.	11198.
UIC TOTALS		1230779.	198367.	1827.	582683.	1813462.
H NAPLES	66096.					
81211.		1322746.	378368.	79151.	825528.	2148274.
81295.		0.	0.	0.	12411.	12411.
UIC TOTALS		1322746.	378368.	79151.	837939.	2160685.
H PAX RIVR	66098.					
81211.		955346.	281338.	36162.	637791.	1593137.
81295.		0.	0.	0.	9714.	9714.
UIC TOTALS		955346.	281338.	36162.	647505.	1602851.
H PT HUNME	66099.					
81211.		1269630.	588368.	251292.	1078879.	2348509.
81295.		0.	8782.	0.	14568.	14568.
UIC TOTALS		1269630.	597150.	251292.	1093447.	2363077.
H ROTA	66101.					
81211.		1012505.	32715.	12488.	340249.	1352754.
81295.		0.	0.	0.	1487.	1487.
UIC TOTALS		1012505.	32715.	12488.	341736.	1354241.
H TAIPEI	66102.					
81211.		1125861.	105553.	52969.	378555.	1504416.
81295.		0.	-52.	0.	4186.	4186.
UIC TOTALS		1125861.	105501.	52969.	382741.	1508602.
NRMC PTSVA	66818.					
81212.		14877844.	6069079.	1231017.	12850300.	27728144.
81295.		0.	78000.	0.	224719.	224719.
UIC TOTALS		14877844.	6147079.	1231017.	13075019.	27952848.
NRMC SDGU	68056.					
81212.		16625265.	6977624.	228840.	14708719.	31333984.
81295.		0.	51672.	0.	223118.	223118.
UIC TOTALS		16625265.	7029296.	228840.	14931837.	31557088.
NRMC CHLSN	68084.					
81212.		4643947.	1841730.	584412.	3955872.	8599819.
81295.		0.	0.	0.	70219.	70219.
UIC TOTALS		4643947.	1841730.	584412.	4026091.	8670038.

PROGRAM ELEMENT	UIC	MPN	-----DMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
NRMC JAX	68085.					
81212.		5838707.	1876371.	170543.	4472603.	10311310.
81295.		0.	0.	0.	68238.	68238.
UIC TOTALS		5838707.	1876371.	170543.	4540841.	10379548.
NRMC NWPRT	68086.					
81212.		3530814.	1136077.	167593.	2417066.	5947880.
81295.		0.	0.	0.	32989.	32989.
UIC TOTALS		3530814.	1136077.	167593.	2450055.	5980869.
NRMC WSHDC	68087.					
81212.		2005401.	209463.	133136.	787542.	2792943.
UIC TOTALS		2005401.	209463.	133136.	787542.	2792943.
NRMC LGBCH	68090.					
81212.		5575630.	2932750.	1858303.	6354923.	11930553.
81295.		0.	33285.	0.	119543.	119543.
UIC TOTALS		5575630.	2966035.	1858303.	6474466.	12050096.
NRMC GTLKS	68092.					
81212.		6887612.	2524497.	633524.	5684528.	12572140.
81295.		0.	0.	0.	95619.	95619.
UIC TOTALS		6887612.	2524497.	633524.	5780147.	12667759.
NRMC LEJNE	68093.					
81212.		5448312.	2300694.	509262.	4285854.	9734166.
81295.		0.	675.	0.	31347.	31347.
UIC TOTALS		5448312.	2301369.	509262.	4317201.	9765513.
NRMC PENDL	68094.					
81212.		5133652.	2145125.	713803.	4388706.	9522358.
81295.		0.	0.	0.	26088.	26088.
UIC TOTALS		5133652.	2145125.	713803.	4414794.	9548446.
NRMC BWASH	68095.					
81212.		3595151.	1847649.	577052.	3042566.	6637717.
81295.		0.	0.	0.	45516.	45516.
UIC TOTALS		3595151.	1847649.	577052.	3088082.	6683233.
NRMC GUAM	68096.					
81212.		2451627.	738618.	90559.	1920900.	4372527.
81295.		0.	0.	0.	37927.	37927.
UIC TOTALS		2451627.	738618.	90559.	1958827.	4410454.

PROGRAM ELEMENT	UIC	MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
NRMC OAK	68097.					
81212.		10348707.	5956812.	1374889.	9620765.	19969472.
81295.		0.	33772.	0.	130360.	130360.
UIC TOTALS		10348707.	5990584.	1374889.	9751125.	20099824.
NRMC PEARL	68098.					
81216.		2357223.	521194.	555459.	1131299.	3488522.
81295.		0.	36096.	0.	59943.	59943.
UIC TOTALS		2357223.	557290.	555459.	1191242.	3548465.
NRMC PHILA	68101.					
81212.		8825184.	3555922.	627182.	6516963.	15342147.
81295.		0.	11667.	0.	56619.	56619.
UIC TOTALS		8825184.	3567589.	627182.	6573582.	15398766.
SCHOL-PROB	68205.					
81113.		0.	0.	0.	2638523.	2638523.
UIC TOTALS		0.	0.	0.	2638523.	2638523.
GRAND TOTALS		173297888.	68054624.	20017600.	212384544.	385680896.

TABLE F-2

EXPENSE BY PROGRAM ELEMENT

PROGRAM ELEMENT		81112. SPECIALIZED TRAINING				TOTAL
		MPN	-----OMN-----			
			CIV-SAL	REIMBURSE	TOTAL	
HCS G LKS	6200.	347884.	22078.	36775.	38625.	386509.
HCS SDIEGO	6210.	122211.	8709.	15083.	53572.	175783.
PROGRAM TOTAL		470095.	30787.	51858.	92197.	562292.

PROGRAM ELEMENT		81113. PROFESSIONAL TRAINING				TOTAL
		MPN	-----OMN-----			
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.	0.	0.	2266027.	2420859.	2420859.
BUMED	18.	5089413.	0.	0.	3208809.	8298222.
NDS BTHSDA	6080.	0.	0.	119571.	2569.	2569.
NMS BTHSDA	6190.	0.	0.	796.	15730.	15730.
NSHA BTHSD	6220.	0.	0.	76.	13423.	13423.
NAMI PSCLA	7510.	0.	69997.	84977.	86760.	86760.
SCHOL-PR0B	68205.	0.	0.	0.	2638523.	2638523.
PROGRAM TOTAL		5089413.	69997.	2471447.	8386673.	13476086.

PROGRAM ELEMENT		81213. PATIENTS				TOTAL
		MPN	-----OMN-----			
			CIV-SAL	REIMBURSE	TOTAL	
PROGRAM TOTAL		0.	0.	0.	0.	0.

PROGRAM ELEMENT		81215. CARE IN NON-SERVICE FACILITIES				TOTAL
		MPN	-----OMN-----			
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.	0.	0.	0.	6444847.	6444847.
PROGRAM TOTAL		0.	0.	0.	6444847.	6444847.

PROGRAM ELEMENT		81214. CHAMPUS				TOTAL
		MPN	-----OMN-----			
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.	0.	0.	0.	57865584.	57865584.
PROGRAM TOTAL		0.	0.	0.	57865584.	57865584.

PROGRAM ELEMENT

81295. BASE COMMUNICATIONS

	MPN	CIV-SAL	REIMBURSE	TOTAL	TOTAL
H PTMTH NH 105.	0.	0.	0.	20375.	20375.
H BOSTON 112.	3861.	24385.	0.	82154.	86015.
H ANAPOLIS 162.	0.	0.	0.	25942.	25942.
NNMC BTHSD 168.	0.	34429.	0.	314652.	314652.
NAMC PNSCL 203.	0.	0.	0.	56205.	56205.
H QUANTICO 231.	0.	0.	0.	20711.	20711.
H KEY WEST 267.	0.	18719.	0.	35789.	35789.
H C CHRIST 285.	0.	0.	0.	21770.	21770.
NPMU5 SDGD 5460.	0.	0.	0.	1247.	1247.
H MEMPHIS 60002.	0.	0.	0.	44494.	44494.
H ST ALBAN 60008.	0.	0.	0.	52532.	52532.
H BEAUFORT 61337.	0.	6010.	0.	29032.	29032.
H GTMO BAY 61564.	0.	0.	0.	3890.	3890.
NSMC NLNDN 61726.	0.	0.	0.	10167.	10167.
NDC P HARB 62313.	0.	0.	0.	4434.	4434.
NDC GUAM 62328.	0.	0.	0.	1354.	1354.
NDC GTMO 62333.	0.	0.	0.	432.	432.
H YOKOSUKA 62499.	0.	0.	0.	21699.	21699.
NRDC NRFLK 62753.	0.	0.	0.	7196.	7196.
H ROSE RDS 65428.	1168.	1516.	0.	3463.	4631.
H SUBIC BY 65491.	0.	0.	0.	7642.	7642.
H ORLANDO 65492.	0.	0.	0.	29722.	29722.
NDC CHLSTN 65999.	0.	0.	0.	78.	78.
NDC NEWPRT 66023.	0.	0.	0.	1507.	1507.
H LEMORE 66095.	0.	0.	0.	11198.	11198.
H NAPLES 66096.	0.	0.	0.	12411.	12411.
H PAX RIVR 66098.	0.	0.	0.	9714.	9714.
H PT HUNME 66099.	0.	6782.	0.	14568.	14568.
H ROTA 66101.	0.	0.	0.	1487.	1487.
H TAIPEI 66102.	0.	-52.	0.	4186.	4186.
NRMC PTSVA 66818.	0.	78000.	0.	224719.	224719.
NRMC SDGD 68056.	0.	51672.	0.	223118.	223118.
NRMC CHLSN 68084.	0.	0.	0.	70219.	70219.
NRMC JAX 68085.	0.	0.	0.	68238.	68238.
NRMC NWPRT 68086.	0.	0.	0.	32989.	32989.
NRMC LGBCH 68090.	0.	33285.	0.	119543.	119543.
NRMC GTLKS 68092.	0.	0.	0.	95619.	95619.
NRMC LEJNE 68093.	0.	675.	0.	31347.	31347.
NRMC PENDL 68094.	0.	0.	0.	26088.	26088.
NRMC BWASH 68095.	0.	0.	0.	45516.	45516.
NRMC GUAM 68096.	0.	0.	0.	37927.	37927.
NRMC OAK 68097.	0.	33772.	0.	130360.	130360.
NRMC PEARL 68098.	0.	36096.	0.	59943.	59943.
NRMC PHILA 68101.	0.	11667.	0.	56619.	56619.
PROGRAM TOTAL	5029.	338956.	0.	2072296.	2077325.

PROGRAM ELEMENT

81211. HOSPITALS

	MPN	CIV-SAL	REIMBURSE	TOTAL	TOTAL
BUMED 18.	0.	0.	572363.	218994.	218994.
H PTMTH NH 105.	1735021.	936963.	554396.	1767268.	3502289.
H BOSTON 112.	3335711.	1609774.	194471.	2801676.	6137387.
H ANAPOLIS 162.	1633079.	585027.	56856.	1234443.	2867522.
H QUANTICO 231.	1973118.	607726.	164578.	1356494.	3329612.
H KEY WEST 267.	1565097.	636271.	67469.	1194848.	2759945.
H C CHRIST 285.	2626749.	884493.	893442.	2355277.	4982026.
H PNSACOLA 4990.	44336.	9330.	4517.	10255.	54591.
H MEMPHIS 60002.	3753630.	1018576.	104584.	2008955.	5762585.
H ST ALBAN 60008.	1423068.	1281520.	60863.	1877334.	3300402.
H BEAUFORT 61337.	2793227.	1236916.	463758.	2201851.	4995078.
H GTMO BAY 61564.	936573.	160081.	58980.	452502.	1389075.
H YOKOSUKA 62499.	2173077.	79592.	131886.	1555264.	3728341.
H ROSE RDS 65428.	1683878.	457097.	66881.	947903.	2631781.
H SUBIC BY 65491.	2018629.	251138.	98557.	1019618.	3038247.
H ORLANDO 65492.	3937307.	1477145.	167591.	3228059.	7165366.
H LEMOORE 66095.	1230779.	198367.	1827.	571485.	1802264.
H NAPLES 66096.	1322746.	378368.	79151.	825528.	2148274.
H PAX RIVR 66098.	955346.	281338.	36162.	637791.	1593137.
H PT HUNME 66099.	1269630.	588368.	251292.	1078879.	2348509.
H ROTA 66101.	1012505.	32715.	12488.	340249.	1352754.
H TAIPEI 66102.	1125861.	105553.	52969.	378555.	1504416.
PROGRAM TOTAL	38549264.	12815358.	4095081.	28063120.	66612496.

PROGRAM ELEMENT

81212. MEDICAL CENTERS

	MPN	CIV-SAL	REIMBURSE	TOTAL	TOTAL
NNMC BTHSD 168.	9980390.	7239548.	2556353.	12983130.	22963520.
NAMC PNSCL 203.	4117810.	1830865.	495332.	3457873.	7575683.
NSMC NLNDN 61726.	1989164.	466484.	667582.	1589627.	3578791.
NRMC PTSVA 66818.	14877844.	6069079.	1231017.	12850300.	27728144.
NRMC SDGO 68056.	16625265.	6977624.	228840.	14708719.	31333984.
NRMC CHLSN 68084.	4643947.	1841730.	584412.	3955872.	8599819.
NRMC JAX 68085.	5836707.	1876371.	170543.	4472603.	10311310.
NRMC NWPRT 68086.	3530814.	1136077.	167593.	2417066.	5947880.
NRMC WSHDC 68087.	2005401.	209463.	133136.	787542.	2792943.
NRMC LGBCH 68090.	5575630.	2932750.	1858303.	6354923.	11930553.
NRMC GTLKS 68092.	6887612.	2524497.	633524.	5684528.	12572140.
NRMC LEJNE 68093.	5448312.	2300694.	509262.	4285854.	9734166.
NRMC PENDL 68094.	5133652.	2145125.	713803.	4386706.	9522358.
NRMC BWASH 68095.	3595151.	1847649.	577052.	3042566.	6637717.
NRMC GUAM 68096.	2451627.	738618.	90559.	1920900.	4372527.
NRMC OAK 68097.	10348707.	5956812.	1374889.	9620765.	19969472.
NRMC PHILA 68101.	8825184.	3555922.	627182.	6516963.	15342147.
PROGRAM TOTAL	111875104.	49649232.	12619382.	99037824.	210913040.

PROGRAM ELEMENT

81216. OTHER MEDICAL ACTIVITIES

		MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.	0.	0.	0.	1794358.	1794358.
NPMU6 PHBR	5450.	219080.	20719.	0.	36144.	255224.
NPMU5 SDGU	5460.	188675.	5774.	0.	24029.	212704.
NDC WASH	62312.	1204032.	52867.	0.	142488.	1346520.
NDC P HARB	62313.	1007270.	90738.	0.	224648.	1231918.
NDC GUAM	62328.	383346.	22515.	9.	64150.	447496.
NDC GTMO	62333.	343668.	4208.	0.	32274.	375942.
NDC CPNDLT	62594.	1281023.	92842.	0.	163461.	1444484.
FLDBR PHIL	62645.	250640.	112677.	11650.	142795.	393435.
NRDC NRFLK	62753.	2069500.	149169.	90596.	346920.	2416420.
NDC PHILA	62842.	418259.	43154.	0.	72452.	490711.
NDYCC JAX	62873.	104343.	45974.	0.	55874.	160217.
NDC LBEACH	62947.	736253.	54592.	0.	104474.	840727.
NDYCC ALME	62989.	132800.	27965.	0.	39171.	171971.
NPMU7 NAPL	62997.	169337.	8159.	0.	20914.	190251.
NPMU2 NFLK	63117.	666928.	22974.	0.	46678.	713606.
NDSTA WMBG	63439.	769210.	121675.	139018.	1383749.	2152959.
NMDSC BTHS	65126.	74390.	799598.	0.	879709.	954099.
NDC CHLSTN	65999.	483958.	98638.	3799.	134012.	617970.
NDCENT SDG	66022.	1339366.	98532.	0.	245014.	1584380.
NDC NEWPRT	66023.	560150.	70790.	0.	124154.	684304.
NRMC PEARL	68098.	2357223.	521194.	555459.	1131299.	3488522.
PROGRAM TOTAL		14759451.	2464755.	770531.	7208767.	21968208.

PROGRAM ELEMENT

88098. COMMAND

		MPN	-----OMN-----			TOTAL
			CIV-SAL	REIMBURSE	TOTAL	
BUMED	18.	2401132.	2685863.	9369.	3213519.	5614651.
BUMED	18.	87244.	0.	0.	0.	87244.
BUMED	18.	61370.	0.	0.	0.	61370.
PROGRAM TOTAL		2549746.	2685863.	9369.	3213519.	5763265.

GRAND TOTALS

173298080.	68054928.	20017648.	212384768.	385682688.
------------	-----------	-----------	------------	------------

TABLE F-3
PROGRAM ELEMENTS

SPECIALIZED TRAINING	81112
PROFESSIONAL TRAINING	81113
PATIENTS	81213
BASE COMMUNICATIONS	81295
HOSPITALS	81211
MEDICAL CENTERS	81212
CARE IN NON-SERVICE FACILITIES	81215
CHAMPUS	81214
OTHER MEDICAL ACTIVITIES	81216
COMMAND	88098

ARMED FORCES MEDICAL LIBRARY



B00K0000015505